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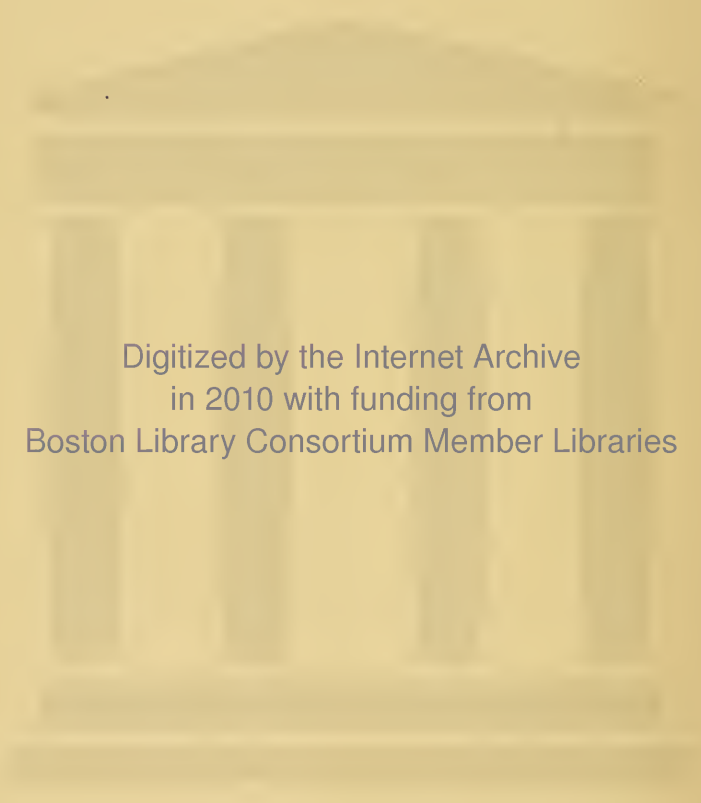
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SEVENTEENTH ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT

COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

JANUARY, 1902.



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Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its seventeenth annual report.

There are now under the supervision of the Board one hundred and forty-six companies, and the gas or electric plants of sixteen towns and two cities. Of the companies, forty-eight are engaged in the supply of gas only, twenty-three in the supply of both gas and electric light, and seventy-five supply only electricity. Of the municipalities, three have plants for the supply of gas and electricity, the others supply electricity only.

The following table gives the names of companies chartered during the year 1901 under the general law, with gas or electric lighting powers, with the amount of capital and the location of each, as stated in their charters : —

Billerica Electric Company,	\$20,000	Billerica.
Electric Manufacturing Company,	650,000	Boston.
The Ayer Electric Light Company,	20,000	Ayer.
The Provincetown Electric Light Company,	15,000	Provincetown.

64-3-M-5-7

The purpose of the Electric Manufacturing Company is declared in its charter to be “ the manufacture, production, storage, use and sale of electricity for mechanical or motive power, and of stationary and portable storage batteries for storing and handling the same, and of other appliances and machinery adapted to the manufacture and use of electricity.”

The Bircham Bend Power Company, chartered in 1900, and for the issue of whose stock the approval of the Board has been given, has since such approval, and under the authority of section 51 of chapter 106 of the Public Statutes, so far altered its business as to eliminate therefrom its electric lighting powers, and has thereby been removed from the jurisdiction of this Board.

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Acting under the same provision of law, the Indian Orchard Company, a majority of whose stock is held by the United Electric Light Company of Springfield, has so far altered the purposes of its incorporation that the same is now declared to be "the carrying on of any mechanical or manufacturing business authorized by law except the manufacture of gas or electricity for electric lighting purposes or the transmission of intelligence, and the distilling or manufacture of intoxicating liquors."

The Ayer Electric Light Company has been engaged in the supply of electric light in the town of Ayer since July 1, and on August 2 took formal possession of the electric lighting plant formerly operated by William M. Sargent of that town, and which at the time of the last report had been leased to the Block Plant Electric Light Company of Boston.

In pursuance of the provisions of chapter 88 of the Acts of 1901, the Beverly Gas and Electric Company has extended its plant into the town of Wenham, and began to supply electric lights there on November 27.

The electric lighting plant and business in Billerica, formerly owned and managed by Mr. Walter A. Drucker of that town, were transferred to the Billerica Electric Company, September 10.

From the last annual return of the electric light business conducted by Bradford Lewis & Son, in the town of Walpole, it appears that the business and property pertaining thereto were transferred to the Medfield Electric Light and Power Company on Oct. 1, 1900.

During the year the Grafton Electric Company has purchased its electricity from the Millbury Electric Company. The Rawson Light and Power Company of Leicester has purchased all its power during the year under a contract with the Worcester & Suburban Street Railway Company, and the Milford Electric Light and Power Company has purchased its power from the Milford, Holliston & Framingham Railroad Company. The Charlestown Gas and Electric Company has contracted with the Edison Electric Illuminating Company of Boston to buy all of its electricity from the latter for a term of years, delivery to be made at the boundary of the territory of the purchasing company.

The necessary new construction not being completed at the close of the calendar year, the supply under the contract was not begun.

Chapter 462 of the Acts of 1901, approved on June 5, authorized a consolidation of the Boston Electric Light Company and the Edison Electric Illuminating Company of Boston. On June 24, at meetings of these corporations simultaneously held, both companies passed the votes required to effect the sale of the Boston company to the Edison, and fixed the terms and conditions of said transfer, which were afterward approved by this Board, as required by the act. The terms provided for the exchange of the stock of the Edison for the stock of the Boston in the proportion of $9\frac{1}{4}$ shares of the former for 10 shares of the latter. Pursuant to the provisions of the statute, 27,907 new shares of stock were issued by the Edison company, and deposited with a local trust company, as the representative of all parties to the transaction, for exchange, upon the basis stated, for all the stock of the Boston company. Under this arrangement, at the close of the calendar year 29,960 out of a total of 30,000 shares of the Boston company have been exchanged according to the terms agreed upon, and the remainder await the settlement of certain minor difficulties, after which these are also to be transferred. The unification of these two corporations is thus virtually completed, although the actual formal transfer of the property of the Boston company has not yet been made. These facts mark this transaction as a noteworthy instance of the consolidation of two prosperous companies of this character with no attempt to issue new stock as a mere incident to the combination. The par value of the stock of the two companies consolidated is, in fact, less than that of the constituent companies by \$209,300.

The Suburban Light and Power Company has transferred, under date of December 31, all its property and business to the Edison Electric Illuminating Company of Boston. This company was organized in 1886. In 1887 it was engaged in supplying electric light in the territory of the Brookline Gas Light Company. In that year the gas company purchased all of the property, licenses, rights and franchises of

the electric company, having received authority from this Board conditional upon such purchase to engage in the electric lighting business. The amount paid by the gas company was \$92,000. The gas company having received an assignment of the entire stock of the electric company the latter ceased to do business, held no corporate meetings, and made no returns to the State until late in November, 1889. At about that time the gas company sold the stock of the electric company for \$8,000, and under the management of the purchasers and their successors the company constructed its lines in various parts of the city of Boston outside of the territory of the Brookline Gas Light Company. On June 30 last it had outstanding capital stock to the amount of \$174,000, bonds for \$103,500, and other debts amounting to about \$60,000. This corporation ought now to be dissolved upon its own initiative, or its charter should be repealed by legislative act.

The suit brought by the Haverhill Gas Light Company against this Board soon after the decision about the price of gas in Haverhill is still pending in the United States circuit court. The decision of that court upon the demurrer filed on behalf of the Board will be found in full in Appendix D.

The Lawrence Gas Company began to supply gas in the town of Andover to a few customers near the boundary on June 4, and on July 29 in the village generally.

The Suburban Gas and Electric Company began to supply gas in the town of Revere on November 14 and in Winthrop on November 15. All the gas of this company is purchased of the East Boston Gas Company.

The Gardner Gas, Fuel and Light Company, having replaced its old type of oil gas apparatus by a water gas plant, began to distribute gas made by this process on February 1. The Cambridge Gas Light Company and the East Boston Gas Company have during the year installed water gas plants and began to operate them for the supply of mixed coal and water gas, the former on September 1 and the latter on December 21. Plants for the manufacture of water gas, either alone or in combination with coal gas, are now owned by the companies supplying gas in the following municipalities: Adams, Amesbury, Andover, Athol, Boston (city

proper, Brighton, Charlestown, Dorchester, East Boston, Roxbury and South Boston districts), Brookline, Cambridge, Chicopee, Cottage City, Everett, Fall River, Framingham, Gardner, Haverhill, Holyoke, Ipswich, Lawrence, Lowell, Lynn, Malden, Medford, Melrose, New Bedford, Pittsfield, Reading, Spencer, Springfield, Stoneham, Waltham, Webster and Worcester. Gas is made in Ipswich, Stoneham and Waltham by what is known as the Kendall process, and, although this is nominally a water gas process, the gas made differs materially in its composition from the product to which that name is usually given.

The Massachusetts Pipe Line Gas Company began to supply the Chelsea Gas Light Company in part on July 4 and entirely on July 13, since which date the works of the Chelsea company have not been in operation.

The various companies selling gas in the city of Boston have continued and somewhat extended their mutual trading during the year. The Charlestown has purchased from the Pipe Line company throughout the year, but since July 1 under a new contract, by which the former company must make at its own works not less than 150,000 feet per day. Under this arrangement it has actually made about 40 per cent. of its output, all of which since March 1 has been coal gas. The South Boston and Roxbury companies have bought all their gas from the Bay State. The Boston company has bought from the Pipe Line; the Dorchester has bought from the Pipe Line, the Brookline and the Bay State; the Jamaica Plain has bought from the Brookline and the Pipe Line, and the Brookline and Bay State have also bought from the Pipe Line. Other transactions of minor importance are sales to the Dorchester from the Roxbury, and from the Boston and Bay State to the Brookline.

ACETYLENE GAS.

The first plants in this State for the general sale and distribution of acetylene gas through pipes in the street have been started during the year in the towns of South Hadley and Marion.

This gas is a nearly pure hydrocarbon, which is formed by the rapid decomposition of calcium-carbide when brought

in contact with water. The carbon and hydrogen unite to form a gas of a high specific gravity, which, as ordinarily burned, produces a very white light of small area and high intensity.

The company in South Hadley began its supply early in November, and at the close of the year had 14 customers; that in Marion began to supply to street lights on December 26, and at the close of the year had 50 such lights in operation. It had also one private customer. Neither of these companies is incorporated, the minimum amount of capital for which a charter may be issued under the general corporation law being in excess of the present investment.

ELECTRIC METER TESTING.

By chapter 497 of the Acts of 1901, which went into effect on the first day of July, this Board was required to provide for the testing of meters in use by the companies in the supply of electric light and power, and a wide discretion was given the Board as to how this testing should be conducted, and the fees and expense for the same. In arranging for this work the Board has been fortunate in securing the ready co-operation of the authorities of the Massachusetts Institute of Technology, who have placed the exceptional facilities of that institution at the disposal of the Board, without expense, and have allowed the actual work of inspection to be performed by a member of the regular staff.

The Board has made the following requirements for such testing:—

All meters to be tested in the position where installed and used, by comparison with standard instruments.

The tests to be made at one-fifth load, half load and full load.

Three observations to be made at each load.

Revolution of disc at each observation to be at least once.

Actual time of each observation to be not less than thirty seconds.

Fees for Testing.

For a meter of a capacity of 10 amperes or less,	\$1 50
For a meter of more than 10 and not more than 15 amperes, . .	2 00
For a meter of more than 15 and not more than 25 amperes, . .	2 50
For a meter of more than 25 and not more than 50 amperes, . .	3 00
For a meter of more than 50 and not more than 100 amperes, . .	3 50
For a meter of more than 100 and not more than 150 amperes, . .	4 00
For a meter of more than 150 and not more than 300 amperes, . .	4 50
For a meter of more than 300 and not more than 600 amperes, . .	5 00

The delicacy of the mechanical construction of meters in common use is so great that transportation is likely to disturb their accuracy. This makes it desirable that all meters should be carefully adjusted at the company's station before being installed, and important that any governmental test should be made only when the meters are in the place where they are to be used. Testing at different loads is required because of the well-known fact that the meters generally used for commercial work operate at different loads with varying degrees of accuracy. The requirements of the Board are intended to secure an exhibit of the average work of all meters examined. This work requires for its best performance a familiarity with electrical theory and apparatus, and skill in the use of instruments which must be liberally compensated, and the Board was compelled to choose between running this part of its work at a loss, or making the fees so high as to be virtually prohibitive. In the opinion of the Board, the fees established are reasonable, although much below the prices previously charged for work of this character.

Only four applications have been received, under which six meters have been examined. Under the statute, meters are deemed correct if they do not vary more than five per cent. from the standards. A greater variation has been found in only a single case, and in this the fee was collected from the company and returned to the applicant. The results of the inspections are given in the following tables. The number tested is too small to warrant any general deductions of importance.

Number of Inspec- tions.	Capacity of Meter. (Am- peres.)	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
1, . .	100	1	—	1.4	—	2.5	—
2, . .	75	—	3.2	.2	—	.6	—
3, . .	50	—	6.6	—	1.2	—	2.6
4, . .	5	—	7.0	3.7	—	7.7	—
5, . .	100	—	5.0	1.0	—	*	—
6, . .	5	—	15.2	—	5.3	—	2.3

* Largest attainable load, 80 per cent.; 1.4 per cent. fast.

The Board has expended for necessary appliances for this work \$75.77; it has contracted for additional measuring apparatus, at a probable cost of about \$200. There has been expended for the work of inspection \$40.25. The fees received from applicants amount to \$16.50, all of which has been paid to the Treasurer of the Commonwealth. The Board has collected from one company and returned to the applicant \$1.50 for a single test.

EAST BOSTON PETITION.

This was a petition by customers of the East Boston Gas Company for a reduction in the price of gas supplied by that company.

Several hearings were given at the office of the Board, at which the consumers and company were represented by counsel. The petition was principally supported by representatives of the Citizens' Trade Association of East Boston.

The district supplied by this company is separated by water ways from the other portions of the city, no other company supplies gas in the territory, and the management of the company and its ownership are entirely distinct from that of any of the other gas companies in the city. Its works are located upon tide water, and its gas is made by the processes in common use from coal landed at its own wharf.

Prior to 1893 the price of gas was \$1.75 net; in that year it was reduced upon the recommendation of the Board to

\$1.50 net, at which price it remained until July, 1899, when it was reduced by the company to \$1.40. Its total output during the year ending June 30, 1900, was about 50,000,000 feet, of which about 18 per cent. was supplied to the city buildings and for street lighting at a lower price.

In the study of the company's condition and a consideration of its ability to favorably respond to the request of the petitioners, the attention of the Board was drawn to the general policy of the management, particularly with reference to the provision which had been made for dividends, and which should be made for such maintenance of its plant as will permit of its operation at the highest reasonable efficiency. The original capital of the company was \$130,000, which was increased from time to time until it amounted in 1873 to \$220,000, at which sum it has since remained. Since 1885 it has paid dividends at an average rate of nearly 11 per cent., including a special dividend of 20 per cent. in 1894.

Its original works were built by a contractor, who took for his pay the entire amount of stock originally issued. For many years no charges whatever were made for depreciation; these have never exceeded one per cent. in any year, and have usually been not more than three-quarters of one per cent. At the same time, although the annual charges for repairs have been uneven in amount, and, when computed upon the cost per thousand, have sometimes seemed to be too high, no considerable sum seems ever to have been charged in this way which should have been charged to construction accounts. The tendency, on the whole, has seemed to be liberal towards construction rather than operating accounts. When the Board recommended a reduction in price to \$1.50, the company had accumulated out of its earnings about \$45,000, which was invested in interest-bearing securities readily convertible into cash. In referring to this reserve the Board said, in its findings: "They have to-day an undoubted legal right to convert these securities into cash, and to divide the proceeds in the same manner as they would distribute any other portion of their profits. Such a course, however, would unquestionably be against the interests of the corporation, and would probably prove fatal to its pros-

perity. . . . It would seem that the company is under obligation to so use a surplus of this character that substantial advantages may accrue from it to the public, and such a course will bring added strength to the corporation itself. From an examination of the works, it is apparent that, in the interest of the public, there is a demand for the investment in the plant of a portion of this surplus and for a yet larger portion in the near future, if the demands upon the company increase as in the past." Notwithstanding the earnest presentation to the company of this view, the correctness of which has been fully demonstrated by subsequent events, the directors ordered the conversion of these securities into cash, and the division of the proceeds to the amount of \$44,000 among the shareholders.

The natural result of the policy thus outlined has been that the company has to-day a plant whose structural value is probably less than its capital stock, and is confronted with a demand for a liberal expenditure for extraordinary repairs, needed in the interest of the consumers and the shareholders as well. Had the management of the company been disposed to pursue a more liberal policy towards the corporation as such, conserving for its advantage a portion of the sums divided among the shareholders, the company might now be able to produce its gas with the highest economy, and deliver it to the consumers at a lower price without impairment of capital or dividends. As the conditions exist, however, it is difficult to see how the expenditures now needed can be met without either a higher price or a lower dividend rate than might otherwise be fair and reasonable. The responsibility for this condition seems to be so clearly upon the management that it does not seem to be the duty of the Board to provide for these expenditures out of the price of gas, or to require consumers to again contribute, through the maintenance of the present price, what they have already once contributed for such a purpose. The conditions seem to entitle consumers to a reduction in price, and to imperatively demand, for the proper conserving of the interests of the shareholders, a reduction of dividends until such expenditures have been made upon the plant as

will equip the company to supply gas at a reasonably low price with a fair profit.

For the reasons indicated, the Board recommended : —

That, from and after the first day of March next, the net price of gas sold by the East Boston Gas Company shall not exceed \$1.25 per 1,000 feet. (February 12.)

WALTHAM PETITION.

This was a petition by the mayor of the city of Waltham, relative to the price of gas and electricity supplied by the Waltham Gas Light Company.

Protracted hearings were held in Waltham and at the office of the Board, at which the company and the petitioner were represented by counsel.

This company was organized in 1854, and in the same year began to supply gas. In 1886 it acquired the property and privileges of the Waltham Electric Light Company, organized for the purpose of supplying electric light in the same territory, and has since continued the supply of both gas and electric light, without competition.

At the time of the hearings the net price of gas was \$1.50 per 1,000 feet. The company was supplying to the city for street lighting purposes 147 electric arc lights of nominal 1,200 candle-power, and 175 incandescent lights of nominal 25 candle-power. It had in use for commercial purposes 80 to 85 arc lights of the same type as those in the streets, running from four to six or seven nights in the week until 11 or twelve o'clock. It had about 9,000 incandescent lights, installed among 330 customers. The prices charged were as follows: For the street lights: arcs, running every day until 1 A.M., \$84 each per year; for the incandescents, running twenty nights per month, \$19.20 per year. For the commercial arcs the gross prices ranged from \$8 to \$12.50 per month, according to the number of lamps in use by a single customer, and the hours run; and for commercial incandescent 16 candle-power lamps, a gross rate of $1\frac{1}{4}$ cents per lamp hour, with varying discounts for all classes of lights.

The company also supplies electric power to a limited

number of customers, and the electricity necessary for operating the Newton Street Railway.

The capital stock, originally \$35,000, was increased, upon the assumption of the electric lighting business in 1886, from \$130,000 to \$140,000. It was again increased, in 1899, to its present amount of \$175,000. There were also outstanding at the beginning of the year bonds to the amount of \$50,000 and a floating debt of \$20,500.

The petitioner claimed that the company had been supplying electric power at less than cost, particularly for the street railway; that the gas income had been used to support the electric business; that certain large manufacturing establishments had been supplied with gas at less than cost; that, on account of these facts, the prices for gas and electric lights to the general consumer had been made too high; and urged upon the Board certain propositions for the government of the company in respect to these conditions and for the determination of the proper prices.

With these propositions we agree in part, but not entirely. Electric power for general purposes must be supplied, if at all, in competition to a certain extent with other kinds of power, particularly steam power, and this fact cannot be overlooked in fixing rates for such services. Under certain conditions it is not unlikely that such power may be supplied at a less rate per unit than could be applied to the company's entire output, and yet to the advantage of the company and its customers as well. So, too, the supply of power for street railway purposes may be advantageous to all concerned, although the rates for such service may not be on a level with those necessary for its general business. Such power, if supplied at all, must be in competition in the general market. The price obtainable from a street railway company cannot be expected to exceed that at which it can make its own power or purchase it from other concerns equipped to supply it, and in this case it ought not to be supplied for less. The supply of such power at rates thus limited may not infrequently enable the company to supply its other customers with increased economy and satisfaction. The first duty of the management, in its relation to the public, concerns that supply of which it has a virtual monopoly;

and its course as to other parts of its business should be subordinate to this duty, and aid in its most effective performance.

Nearly one-third of the company's gas output in the last fiscal year was sold to two of its customers, at special rates. For several years this practice has prevailed, resulting at times in sales at less than cost. Although the sale of so large a percentage of the entire output at less than the average profit may contribute to the general public advantage through the improved facilities which a substantial increase makes possible, the company certainly ought not to supply such customers at less than they might supply themselves from an independent plant, nor under any conditions at a loss. In our opinion, some improvement ought to be made in the rates for this service. It should at all times be the effort and purpose of the company, in the exercise of its quasi-public functions, to ultimately secure a uniform rate for a like service to all its customers. The general policy of special rates is not to be encouraged, and they can only be justified when they clearly contribute to the general public advantage.

The contract for the supply of power to the street railway was made in 1893, and expires in June, 1901, of the present year. Following the practice not uncommon at that time, but now quite out of date, this contract was made upon the basis of the car-mile unit, instead of the kilowatt hour; and the weight of the evidence seems to be that it has been absolutely unprofitable to the company, and that it has perhaps been carried on at an actual loss. The contract ought not to be renewed at the old rates; and if it shall be, the shareholders, and not the consumers, must expect to bear the burden thus imposed.

It is not clear that the company's course in respect to the supply of power has to any considerable extent increased the burdens upon the consumers of electric light. Although the rates for such service may have been affected slightly, the net income from the electric business as a whole has apparently been insufficient to meet the capital and depreciation charges fairly belonging to the department. The policy of the company seems to have been to distribute the burdensome features of the electric supply over the combined gas and electric

lighting business, imposing them chiefly upon the former. Under the conditions existing in Waltham, this policy ought not to be continued. There is no serious difficulty in separately accounting for the income and expenses, and in properly apportioning the capital and depreciation charges belonging to the two departments. The two kinds of business are sufficiently distinct in character to be maintained separately. While they may be mutually advantageous when combined under one management, neither ought to be distinctly burdensome to the other, unless upon stronger grounds than we are able to find in the present case. In this view, customers for each kind of light are entitled to receive it at its independent fair cost, neither enhanced nor diminished on account of conditions in the other department.

This inquiry has disclosed the important fact that a very large difference exists in the price per unit of energy to the city and to private consumers for electric arc lights. During the last fiscal year the charges for these were a fraction less than 10 cents per kilowatt hour to the city, and approximately 16 cents to private consumers. It seems to have been assumed by the company and the city that the latter was entitled to a concession in rates, perhaps even to the full amount that has been made. Whether the city is justified in claiming, and the company in allowing, so large a differential, is perhaps difficult to determine. This Board, however, has no authority to require the rate to be increased, even if it be clear that it is unfairly low. Any such adjustment can only be reached by agreement between the parties. Since, however, the entire income, even with a fair price for power, promised to return the company little, if any, more than a fair profit, the Board did not see its way clear, under existing conditions, to require a reduction in the price of street lights, and was able to recommend only moderate reductions in the prices for commercial lighting.

In the recommendation about the price of incandescent electric lights the kilowatt hour was used as the unit. The bills have been rendered on the basis of the lamp hour unit, but the meters in use record in kilowatt hours or ampere hours. The kilowatt hour is now most commonly used by other companies, and, as it enables the customer to more

readily compare his bill with the meter, and eliminates errors of computation, we believe it proves the more generally satisfactory unit. A kilowatt hour is a thousand watt hours and fifty watt hours are approximately equivalent to one lamp hour or to an ampere hour or a half ampere hour, according to the character of the installation.

Applying the principle stated to the facts, the Board recommended as follows:—

First.—That the net price for gas sold by the Waltham Gas Light Company, from and after the first day of June next, shall not exceed \$1.35 per 1,000 feet.

Second.—That the net price for commercial arc lights, operated substantially as heretofore, burning six nights per week, shall not exceed \$9 per light per month; and burning four nights per week, shall not exceed \$7 per month.

Third.—That the net price for the supply to commercial incandescent lamps shall not exceed 18 cents per kilowatt hour. (May 17.)

NEWTON PETITION.

This was a petition by the mayor and consumers of the city of Newton, complaining of the quality and price of the gas and electric lights supplied by the Newton and Watertown Gas Light Company.

This corporation was organized in 1854, and began to supply gas in Newton and Watertown in the year 1855. It has since extended its mains into the adjoining towns of Wellesley and Weston. In 1888 it undertook the supply of electric light, purchasing the property and franchises of the Newton Electric Light and Power Company, and has continued since that time to supply electricity for lighting purposes in both Newton and Watertown.

The municipalities named above have a population of about 50,000, divided among several scattered villages or centres over an area of about 60 square miles. Doubtless on account of its nearness to the city of Boston and to certain natural advantages, this is chiefly a residence district, containing comparatively few important manufacturing or mercantile establishments. Due probably to these facts, the company's output of gas and the number of its consumers in proportion to the extent of its mains is less than

in most districts of equal population, and about 75 per cent. of its total electric output is for street lighting only. It has practically no electric power or commercial arc light business. During the last fiscal year of the company, ending June 30, 1900, its total gas output was about 100,000,000 feet.

Prior to April 1, 1900, the net price was \$1.40, which was reduced on that date to \$1.25 to the ordinary consumer, while for street lighting the net price received was 94 cents. At the time of the hearing the company was supplying in Newton and Watertown 222 arc lights of nominal 1,200 candle-power, running all night and every night in the year, at \$100 each per year. It was supplying to the city of Newton 957 incandescent electric street lights of nominal 25 candle-power, running every night in the year until 12.30 o'clock, at \$15.50 each per year; and to the town of Watertown 395 lights of the same kind, running upon a moon schedule until 12.30 o'clock, at a somewhat less price. It was supplying incandescent lights for commercial and domestic use at the net rate of 18 cents a kilowatt hour, and was prepared to supply commercial arc lights from the same lines at the same rate.

The company had outstanding at the time of the hearing capital stock to the amount of \$250,000, and an indebtedness of about \$100,000.

At the hearing, at which all interests were represented by counsel, special complaint was made of the quality of the service with respect to both gas and electricity. The evidence appeared to fully maintain the complaint of irregularity in the electric supply and unsteadiness in the lights, with an unevenness or failure of pressure for both gas and electricity, — difficulties attributable to insufficient generating capacity at the station and carrying capacity on the lines, both gas and electric, and in part to the failure of the management to remedy with reasonable promptness troubles which were of a temporary character. There was evidence also of some failure to renew incandescent street lamps with sufficient frequency. It was evident that to fully remove the causes of these criticisms would require a liberal expenditure of money for extraordinary repairs and new construc-

tion, with increased activity and attention on the part of the management. There was a further complaint that the incandescent electric lights were not available during daylight hours.

It is gratifying to note that since the hearing the management of the company approached these criticisms and the difficulties which they indicate in a proper spirit, and, in connection with the perfecting of its facilities in all the directions to which the complaints applied, arranged to expend nearly \$75,000, about equally divided between the gas and electric plants. When this work is completed, there is every reason to believe that the causes for all such complaints as were presented will be removed. The company also began to operate its plant throughout the daytime, as requested at the hearing.

In considering the question of what price, as compared with present rates, will return to the company its fair operating cost for both gas and electric lighting, with a proper allowance upon its investment and for depreciation, it is important to note certain facts. Reference has already been made to the very large proportion of the electric output sold for street lighting. Although this amounts to more than 70 per cent. of the total volume of the business, it returns to the company only about 40 per cent. of its entire electric income; and a further analysis of the facts shows that the rate per unit received for the electric supply to street lights is less than one-half that received for commercial lights. The gross profit shown by the operating accounts in the electric department for the last fiscal year was about \$11,000; but this profit is probably no more than is needed to meet a fair investment charge, and that depreciation which seems to be inseparable from the carrying on of the electric lighting supply in the present state of the art. It is unnecessary for the decision of this case to determine the vexed problem of how large a differential, if any, should be allowed in the price to the municipality for its use, as compared with the price to private consumers, but the Board cannot approve a policy by which the rates for municipal use are made so low as to impose upon private consumers the entire burden of the investment charge. The prices

secured by the city are by agreement with the company, and this Board has no authority to increase them, even were it thought desirable so to do. Any adjustment of such a condition seems to be left by the statute to mutual arrangement between the parties. It appears to be a fact, however, that so large a portion of the gross profit comes from commercial lighting that the return realized by the company upon its investment for the street lighting business is at a less rate than the interest paid upon its loans. While the present conditions continue, the Board cannot see its way clear to require a reduction in the electric lighting rates either for street or commercial purposes.

Although there is a large difference between the net rate paid for gas by the city and by private consumers, as the sales to the former constitute only about nine per cent. of the total, and the receipts about seven per cent., this price is not of the same practical importance as the price for electricity. By far the greater part of the gross profit from the operations of the gas department for the last fiscal year of the company was upon a price for gas 15 cents per thousand higher than that in force at the time of the hearing, such price having gone into effect very late in that year. The prices of materials have, since the period named, been subject to a considerable advance, while the price of residuals has declined. Notwithstanding these facts, the Board found that a somewhat lower rate than that charged would probably permit the maintenance of the usual dividend, and amply provide for depreciation or contingencies, along with the maintenance of the best service to the public. To such a reduction the consumers are justly entitled.

The Board therefore recommended : —

That, from and after the first day of July next, the net price charged for gas by the Newton and Watertown Gas Light Company shall not exceed \$1.15 per 1,000 feet. (June 24.)

WINCHESTER PETITION.

This was a complaint by residents of Winchester, customers of the Woburn Light, Heat and Power Company, praying a reduction in rates.

This company supplies lights for street and commercial purposes in the city of Woburn and in the towns of Winchester and Stoneham. It is the successor of the Woburn Electric Light Company, being virtually a reorganization of that corporation. It has built an entirely new station in a more favorable location, and equipped it throughout with apparatus of the most modern types. The present company was chartered in 1897, and has outstanding capital stock of \$169,000, with \$175,000 of bonds.

For the fiscal year ending June 30, 1900, its net rate for incandescent lights to general consumers was 20 cents per kilowatt hour, with special rates under contracts with numerous customers on the basis of a monthly charge for each lamp installed. Under this method the company's receipts from commercial incandescent lighting were a little less than 40 per cent. of its total income, about one-third of such receipts being from lights by contract.

Beginning with July, 1900, a wholly different system of charging was adopted. Under this scheme every customer was charged such a sum per month as would amount in the year to three-fourths of his bills for the year preceding. This the company called an "investment charge." There was a further charge for all current used of 10 cents per kilowatt hour, with a discount of 50 per cent., making the net rate 5 cents.

It developed at the hearing that the principal grievance of the petitioners was against the system of fixed charges, as outlined, and the way in which the amount of these was determined. It was quite clear that this method would lead to wide variations in price, even where the cost to the company and the consumption by the customer might be the same. Moreover, it was particularly objectionable from its arbitrary and unscientific character. As the hearing progressed, the unfairness of this feature of the arrangement became so apparent that the company announced its purpose to abandon it, and promptly offered a guaranty that the average rate for the year should not in any case exceed the price formerly charged, of 20 cents a kilowatt hour.

It has since offered to its customers a graduated scale of fixed monthly charges, dependent upon the maximum num-

ber of lamps which the customer in his contract states that he will desire to use at any one time. This is designated as a "capacity charge," and all current used is to be paid for at the net rate of 6 cents per kilowatt hour, which is called a "current charge."

By the use of an automatic device, every installation is to be so arranged that the customer will be unable to use at any one time more than the number of lamps named in his contract, except after notice to the company. As under this plan the fixed charge is in a measure determined by agreement between the consumer and the company, instead of arbitrarily by the company upon the basis of previous consumption, it is to that extent at least an improvement.

Such a scheme of charging is, we believe, absolutely unique in the electric lighting business, and there is no experience by which to reliably forecast its results. It is evidently intended to increase the profits of the company by increasing its output, and at the same time to reduce the price to a large majority of its customers, enabling them, without proportional increase in their bills, to use lights much more freely and with increased convenience. It may be expected also in some cases of small consumption to increase the price per unit above that formerly in force, but only in cases where the ratio of hours burned to the number of lamps contracted for is very small. The operation of the automatic device for preventing the use of lights above the contract number may prove at times inconvenient and offensive, but may also be an essential feature of the plan.

The name of "capacity charge" and the way in which it was proposed to the public seemed at first to indicate that it was intended to guarantee a definite, perhaps an increased, rate of dividend; but a careful scrutiny of the rates offered and the method by which they have been determined shows that they have been reduced below the amount which they theoretically would need to be in order to accomplish such guarantee.

Old customers have been carried through the year upon the modification of the scheme first proposed, but new customers have been taken on under the new plan. The year's operations show a substantial increase in the number of

customers, an increase of about 10 per cent. in the total output and about \$5,000 in the gross income, but only about \$700 in the gross profit, with an average price for commercial lighting of 13 cents per kilowatt hour. Owing to the confusion in the methods employed, these facts afford but little assistance in forecasting the profit under the new scheme, which was only put in operation for all customers on July 1. Whether this will increase or reduce this average rate it is impossible to determine reliably at this time. The whole scheme is so novel and altogether tentative in character that at least a year's operation will probably be necessary to demonstrate what value it is, if any, either to the company or its customers. There is nothing, however, in its nature which removes it from the jurisdiction of the Board. When the results are seen and the operation of the plan is more fully demonstrated, the way will be clear to reduce, if advisable, either the current charge or the capacity charge, or both, or to relieve the plan of any of its features which may seem to be inequitable.

The principal grievance of the petitioner, as originally presented, seems to have been met by the company as one of the results of the hearing, and the Board does not see its way clear at the present time to require further changes. (July 26.)

WORCESTER PETITION.

This was a petition by the mayor of the city of Worcester, pursuant to an order of the city council, complaining of the price charged for electric street lights by the Worcester Electric Light Company. The hearing was in Worcester.

The company is engaged in the supply of electricity for light and power for municipal and commercial use. It was operating for the city approximately 700 street arc lamps, of nominal 2,000 candle-power, running all night and every night, at 32 cents per lamp per night. It offered to supply these under a contract for five years upon a sliding scale from 31 cents for the first year to 30 cents for the last year. The petitioner contended that the company ought to make a lower price, that it could well afford to do so, and that such lights ought to be supplied to the municipality at net cost, without profit.

The company is one of the strongest financially in the State, and one of the best equipped. In its earliest years it was not exempt from the vicissitudes which at that time generally attended the business, and was unable to pay dividends to its stockholders, but in more recent years it has been exceptionally prosperous. Its financial policy has always been conservative, and free from that speculative spirit which at one time dominated many companies. To this, combined with a high degree of technical skill and activity, its present strong position is unmistakably due. As a result of this policy, long pursued, the company has acquired exceptional ability for performing its duty to the public. Its accumulated surplus enables it to carry on its business with greater economy and to sell its product at the same rates as others, or lower, with a more liberal return upon the money contributed by its shareholders.

Perhaps the most important question involved in this case is, how far the public may properly share in the benefits which this prosperity makes possible. What the corporation has already earned and saved it has a right to retain. It is its own property, and there is no law nor any principle, receiving general public approval, by which its surplus can be directly diminished for the purpose of selling at less than a fair profit.

But it must not be forgotten that, however wise and skillful may have been the management, the company has been able to acquire its present accumulations only by the exercise of a monopoly which it has enjoyed by the favor of the State, and which is, in a measure, assured to it by law. This is certainly a most important contribution by the public to the company's prosperity, for which the public is entitled to special consideration. When both parties have so clearly contributed to these results, neither ought to claim the exclusive right to the benefits they confer. These conditions impose upon the company a duty to share these advantages with the public, if not as a matter of legal right, yet as a sound public policy. Such division of them will be to the company the surest guarantee of the continuance of its monopoly, just as the public interest will be most surely promoted by a ready recognition that a portion of them belongs to the

corporation. The reasonable price to be charged is therefore not to be determined by prices which may be paid elsewhere to other less fortunate companies, but is to be one which this company, with all its facilities and advantages, may reasonably be required to make.

We cannot, however, require such a division of profits to be carried so far that any portion of the company's product should be sold at mere cost, without profit, even to the municipality. In a recent decision on a petition against the Newton and Watertown Gas Light Company, the Board stated that it could not "approve a policy by which the rates for municipal use are made so low as to impose upon private consumers the entire burden of the investment."

In the present case, the investment necessary to do the distinctive work of the municipality, the lighting of its streets, constitutes a large proportion of the entire construction expenditure of the company. This investment expects a return; it is made for that purpose, it is clearly entitled to it. If this be not paid by the municipality, it must be paid by the private consumers. The lighting of the streets is a general public benefit, or it ought not to be done from the public purse. The municipality is no less able to pay a fair price for what it receives than are private consumers. The one thousand customers of this company have as much right to demand that the entire burden of public lighting shall be borne by the thirteen thousand property tax payers of the city, as the latter have that any portion of it shall be borne by the customers of the company as such. Nor is the opposite contention sustained by the mere fact that the company in a peculiar way occupies the streets by permission of the municipality. Authority for this is granted by the State, not for the purpose of revenue to the city, but because it seems to be the only practical way of securing to the city and its citizens one of the great conveniences, a necessity, it may be, of modern life in the most economical and satisfactory way.

The corporation is bound, in common with all other citizens, to pay its proportional share for the support of the government, to perform its work in a way that shall interfere in the least possible degree with the public convenience, to

directly reimburse the municipality to the last dollar for any expense imposed upon it, and to render the public service for which it is created, to the city and all the citizens who may desire it, in the best manner and at the lowest reasonable cost. These duties fully performed, it is doubtful if the company has any other.

This position, however, does not necessarily conflict with the claim that the municipality may be entitled to some differential advantage, as compared with private consumers generally. The city is the largest customer of the company, and, like other large customers, has the right to supply its own electric lights, if it shall think advisable so to do; and, just as a large private consumer may be entitled to a price as low as he himself could make the light, so the municipality may be entitled to a price as low as it could render equal service with its own plant.

These are the propositions which the Board endeavored to follow in deciding this petition. The offer of the company was so far in harmony with the principles stated that very little reduction could be made by the Board. Some further concession, however, was fairly to be required. The Board therefore recommended: —

That, from and after twelve o'clock noon on the fifteenth day of October current, the price charged to the city of Worcester by the Worcester Electric Light Company for street arc lights of the same quality, and operated substantially as heretofore, shall not exceed 30 cents per light per night. (October 4.)

QUINCY PETITIONS.

These were petitions by the mayor and certain residents of the city of Quincy against the Citizens' Gas Light Company of that place, asking for a reduction in the price of gas, and that the company be required to extend its mains into several of the newer sections of the city.

The Citizens' Gas Light Company of Quincy was organized in 1860, by residents of that town who were interested in its development and desired to assist in its growth. After an unprofitable existence of several years, all, or nearly all, the stock was sold to certain non-residents, who managed the company until some time in 1891, when, after

a period of unscrupulous manipulation of the property and its securities, they succeeded in disposing of the stock to the present owners. In July, 1890, they obtained from a reputable firm of bankers and brokers in the city of Boston a loan of about \$35,000 upon the representation, in part, as is now claimed, that that amount was to be used for the improvement and extension of the plant. In October, 1891, these notes were defaulted, and the holders were unexpectedly obliged to assume the management of the company, taking the stock, which they have ever since held.

Shortly after these owners took possession, they were unexpectedly confronted with numerous claims by former stockholders and others, and, although these were carefully examined or contested, a number of them were adjudged valid against the corporation, which paid them from money loaned it by the new stockholders. The same stockholders later found it necessary to advance other money to pay the indebtedness which was known to exist at the time the original loan was made, so that now the same persons own the company's stock and all its notes.

The liabilities of the corporation, outside of the stock, which were supposed to consist only of \$19,000 in notes or bonds, became in fact \$38,500, and the original investment of \$35,000 by the present owners increased, in the manner described, to about \$73,000. Furthermore, other banking interests claimed a share in the company, through certificates of its stock, to the amount of \$20,000, which they had received as collateral security, and had acquired at about the same time and in much the same way as the present management theirs. Although the legality of this stock issue has been questioned and never admitted by the present officers, its existence has been a factor of importance, affecting the policy of the corporation. It thus appears that the present owners not only became such unintentionally and unexpectedly, but have been obliged to unwillingly increase their investment to a much larger amount than originally contemplated, and it may be to more than either the plant or the business fairly justifies.

Apparently no part of the money originally borrowed upon the stock was ever expended for the company, and next to

nothing has been applied to the development of the plant by the present owners. In marked contrast with this inactivity in the company has been the growth of the city and the spirit of enterprise manifested in other lines of business. The population has increased in ten years from about 16,700 to 23,889; the taxable property from about \$13,000,000 to more than \$20,000,000. To the compactly built older central portion of the city several distinct villages or centres of population have been added, which have had a steady growth, although connected with the central section by streets less thickly settled. Into these various districts the lines for water and electric lighting have entered extensively, but those for gas scarcely at all. For ten years the annual extension of the company's street mains has averaged less than 160 feet. It has, apparently, been distinguished above all others in the Commonwealth for its inertia and lack of enterprise. Its income has, however, been made to pay 6 per cent. upon all its debts, and, although it has declared no dividends, the owners have received in lieu thereof, nominally for official services, the equivalent of about 6 per cent. upon their stock. Meanwhile so little has been devoted to increasing the facilities for supplying the public or improving the plant that the latter is perhaps of less value to-day than it was ten years ago.

For such management, neither the way in which the property came into the present hands, nor the fact that the residents of Quincy have hitherto failed to beseech the corporation to extend its mains, affords a valid excuse. Stockholders controlling a public service corporation can never justify a lack of enterprise in its management by the claim that they have been surprised or defrauded in their purchase of the company, or that they are unwillingly its owners. They are bound to conduct its affairs with that watchfulness and activity which inspires an early recognition of the public needs. The company should fulfil its duties to the public, or surrender to others the opportunity to perform them.

The unprofitable period in this company's history has not been markedly different from the earlier history of many others which have later become successful through the conservative enterprise of their owners, who have used income

for the building up of the business, and have not dissipated it in official salaries or dividends. If the owners of this company had recognized the inevitable facts attending the situation, had been content to manage the company upon the basis of only the capital necessary for it, and had applied to its affairs the same enterprise which they have been accustomed to exhibit in other lines of business, it is doubtful if any of these petitions would have been brought before this Board.

Under the present conditions, with the limited output and the necessary cost of operation, if the company is to be allowed what would probably be considered a fair profit, it is quite apparent that it cannot be required to reduce its price. How much reduction a more progressive policy in the management would have made possible, it is difficult to say. While the operating cost per thousand would probably be less and the output greater, the investment charges would probably be increased. The public would be better served, and probably at a lower price, although such probability is not sufficiently clear to support an order for a reduction.

The several petitions asked that the company be required to extend its mains into certain districts where no mains are now laid. If the Board has authority upon such petitions, it is under the following provision from section 5 of chapter 346 of the Acts of 1886: "Upon the petition in writing of any person . . . who is aggrieved by the refusal or neglect of such company to supply him with gas, the Board . . . shall have authority to issue an order directing and requiring such company to supply such person with gas . . . upon such terms and conditions as are legal and reasonable." That is to say, the petitioner must be aggrieved, or the company must refuse; in other words, there should be a desire manifested by the petitioner to use gas, a request to the company for it, and a refusal, express or implied.

There was no evidence of any recent request for gas by any of the petitioners. There was no statement by any of them that they would, themselves, use it if the mains were extended. There was a conflict of testimony as to whether people generally on the line of the proposed extensions, having been accustomed to the use of other illuminants, having

no pipes in their houses, would use it, if they were now given the opportunity. Such evidence does not seem to give the petitions the support which the law requires. An order of the kind sought should only issue when such a desire for gas is manifested as gives promise of a use of it sufficient to justify the necessary expenditure.

The general public complaint against the company which these petitions imply is sustained by the facts. The citizens ought to be better served, and at a lower price. More gas ought to be sold by the company, and under a different policy undoubtedly would be. But the company has been so enfeebled by its long-continued inactivity, and its neglected opportunities have led to conditions so adverse, that no adequate remedy seems available at this time under these petitions. The conditions which ought to be attained in a city like Quincy can apparently only be secured by a voluntary and radical change in the policy of the company, or by the entry into its territory of some other company, with better equipment and a higher appreciation of the value of this field for gas exploitation.

For these reasons, the Board was unable to issue any order upon the petitions. (October 18.)

GLoucester PETITION.

This was an application by the mayor of the city of Gloucester against the Gloucester Gas Light Company, complaining of the price charged by said company for gas, and asking that the same be reduced to not more than \$1 per 1,000 cubic feet.

The Gloucester Gas Light Company was organized in 1853, and since that time has been engaged in the supply of gas to the city and residents of Gloucester. It has an annual output of about 33,000,000 feet used by private consumers at a net price of \$1.20 per 1,000, and about 1,000,000 feet used by the city for street lighting at \$1. These prices were fixed in 1898, and are the lowest made by any company of equal size in the State.

At the close of the last fiscal year the outstanding capital stock was \$80,000, and the indebtedness \$25,000. During that year the total receipts from gas and residuals were \$46,-

600, and the operating expenses \$35,200, leaving a gross profit of practically \$11,400. Out of this the company paid, in addition to the interest upon its notes, a dividend upon its stock of 9 per cent., or \$7,200. It has also been able to lease the wharf at its works, and has paid from this rental an additional annual dividend of approximately 3 per cent.

Since the last reduction in price, advances in the cost of both labor and materials have substantially increased the cost of manufacture, while the volume of the business and a due regard for the public convenience require substantial additions to the property of the company. The directors have wisely decided that the ultimate interests of the stockholders and the public will be alike conserved by such an immediate increase of capital expenditure as shall have liberal regard for future needs, recognizing the greater economy of such a course, as compared with any attempt to provide for the immediate future only.

If these plans are carried out, — and these or others very similar must be, — it will become very questionable whether the present rate of dividend ought to be maintained in the immediate future. The wharf, from which a substantial rental has been received, will apparently be needed for the general business of the company, and notice to this effect has been given to the tenants. The cost of the new improvements, which have been planned and already entered upon, will not only employ the proceeds of the new stock whose issue has been approved by this Board, but will substantially increase the present indebtedness. The company is thus obliged to face the loss of the income from its wharf and a substantial increase in its capital, with no prospect of any immediate increase in the volume of its business above the normal.

For these reasons, the present appears to be a peculiarly inopportune time for requiring a reduction in the price of gas. Based upon the present sales, a reduction of 20 cents to the price of \$1, as sought by the petitioner, while making no reduction in the operating cost, would decrease the gross profits by about \$6,400, making them about \$5,000, and reduce the funds available for dividends to less than one-half the present amount. The Board, therefore, did not see

its way clear to require the company to reduce the present price, and the petition was dismissed. (December 20.)

APPROVAL OF NEW STOCK AND BONDS.

Twenty-two applications for approval of issues of new stock or bonds have been decided during the year. The amount of securities asked for was \$2,722,700; the amount approved, \$2,293,200. In 14 cases the full amount asked for was approved, and no petition has been dismissed.

The following table shows the value at par of securities approved in the case of each of the companies, with the date of such approval:—

COMPANY.	Stock.	Bonds.	Date.
Southbridge Gas and Electric,	—	\$35,000	Jan. 4
Norfolk Electric,	\$22,000	20,000	Feb. 8
Lowell Gas,	150,000	—	Feb. 27
Haverhill Electric,	—	85,000	Feb. 27
Bircham Bend Power,	100,000	—	Mar. 20
Athol Gas and Electric,	} 10,000	40,000	Mar. 28
Edison (Brockton),		10,000	Apr. 26
Edison (Brockton),	50,000	—	Apr. 12
Worcester Electric,	200,000	—	May 3
Hyde Park Electric,	187,500	—	May 28
Attleborough Electric,	15,000	—	June 14
Quincy Electric,	10,300	100,000	June 14
Suburban Gas and Electric,	109,000	—	June 26
Framingham Gas,	—	55,000	July 25
Lee Electric,	1,000	3,000	July 25
Ayer Electric,	10,000	10,000	July 26
Billerica Electric,	20,000	—	July 26
Cambridge Electric,	50,000	—	Oct. 1
Gloucester Gas,	20,000	—	Oct. 1
Waltham Gas,	60,000	—	Oct. 1
Newton and Watertown Gas,	50,000	—	Nov. 4
Edison (Boston),	750,000	—	Nov. 19
Dorchester Gas,	120,400	—	Nov. 22

PETITION OF SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

This was an application by the Southbridge Gas and Electric Company for approval of an issue of bonds to the amount of \$50,000, for the purpose of paying its debts, purchasing new electric plant, and paying for other additions and improvements upon the property of the company.

The present capital stock is \$50,000, and the indebtedness

\$37,000, represented by promissory notes of the corporation. The probable cost of the new electric plant, already contracted for, was about \$8,000. The company desired the remaining \$5,000 as an available fund for additions and extensions likely to be needed in the future, but not definitely determined upon.

The company was organized under the general law in 1871, with a capital stock of \$15,000. Until 1889 it made and sold oil gas only. In that year it purchased the property of the Southbridge Electric Company, for which it paid about \$40,000. Its capital stock was then increased to \$40,000 and later to \$50,000, its present amount. At the hearing upon the petition under which authority was given to purchase the property of the electric company, it appeared that about \$48,000 had been expended by that company in constructing its plant and establishing its business.

Since the purchase of the electric plant, it has been found necessary to make liberal expenditures for its reconstruction and enlargement. In 1897 the company abandoned its oil gas plant, and expended about \$14,000 in the construction of a water gas plant, by this means increasing its capacity and greatly improving its service to the public. The present debt represents the expenditure for these purposes in the electric and gas departments.

With the installation of the electric plant, now under contract, apparatus now in use, representing an outlay of more than twice the cost of the new, will be displaced and abandoned. An examination of the company's plant confirms the opinion suggested by these facts, that the capital of the company has become to some extent impaired. The progress in the art of electric lighting, the expense of the early exploitation and the necessary abandonment of the old methods of making gas for one better adapted to the needs of the public, have caused a more rapid depreciation than the company would have been justified hitherto in charging upon its consumers, and probably greater than the management of the company itself fully realized.

Although during this time the company's dividends have never been extravagant, in the light of the facts now apparent it is doubtful if they were altogether justified. That

part of the debt which represents depreciation from the necessary cost of the plant is a proper charge upon income, and may fairly be extinguished within the life of the proposed bonds. Unless the profits and the volume of the company's business should increase more rapidly than now seems probable, provision for the payment of this part of the debt can hardly be made without some concession from the dividend rate heretofore in vogue. A decision upon the request for the \$5,000 above existing obligations may well be deferred until the necessity for this expenditure becomes more apparent. The following was therefore adopted :—

On the petition of the Southbridge Gas and Electric Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of bonds of the par value of \$50,000, for the object named in said petition, after public notice and hearing, it appearing that the amount of bonds hereinafter approved is reasonably requisite for the purpose for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Southbridge Gas and Electric Company, in conformity with all the requirements of law relating thereto, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding \$35,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum, the proceeds of said bonds to be applied to the payment of an equal amount of the indebtedness of the company now outstanding, and to no other purpose.

And, it appearing that the fair structural value of the plant of the company is less than its outstanding stock and debt, —

Ordered, further, that said Southbridge Gas and Electric Company shall declare no dividend in excess of $1\frac{1}{2}$ per cent. in any half year, unless, within the six months next preceding the declaration of such dividend, not less than \$500 shall have been paid out of income, either for the cost of new construction or on account of its present indebtedness described in the foregoing reasons for this decision, and that no dividend in excess of 2 per cent. in any half year shall be declared until said company shall be free from debt, or until otherwise ordered by this Board. (January 4.)

PETITION OF THE NORFOLK ELECTRIC LIGHT AND POWER
COMPANY.

This was an application by the Norfolk Electric Light and Power Company for the approval of an issue of new capital stock of the par value of \$25,000 and of bonds to the amount of \$25,000, for the purpose of purchasing the properties of the Medway Electric Light and Power Company and the Millis Electric Light Company, and for the improvement and extension of the plants of these companies.

In February, 1898, this Board approved an issue of \$5,000 of capital stock by the Millis company, for the purchase of its plant, which it now proposes to sell to the petitioner, and in February, 1899, an issue by the Medway company of stock to the amount of \$15,000, for the purchase of its plant.

The Medway company is engaged in the supply of electric light in the town of Medway. Since the approval of the Board, further expenditures have been made upon the plant for its extension and improvement. The company appears to be in undisputed possession of its distributing plant outside the station, and has constructed and is operating a plant for the generating of electricity within a station upon land and with water power, the title to which has never passed to the corporation, although the stock for the purchase of the same has been issued by the company. At the time of the approval of the stock above referred to, this real estate was held by the Benjamin Franklin Savings Bank of Franklin, but appears to have been since conveyed, subject to a mortgage to said bank for \$3,000, to one McCarthy, for advances made directly or indirectly for the benefit of the Medway company.

It appeared that the deeds of conveyance authorized by the Millis and Medway companies, and necessary to pass the complete title, subject to the savings bank mortgage, of all property owned and used by both companies, had been executed and delivered to a trustee for delivery to the petitioner upon the issuance of its stock.

It appeared also to be the purpose of the petitioner to extend its lines in the towns of Medway and Millis and into towns adjacent.

It was the purpose of the Board to approve of an issue of stock reasonably ample for the purchase by the new company of all the property owned and used by the Medway and Millis companies, and of bonds for extensions and improvements only. Although the amount of bonds may not be sufficient to extend the lines as suggested in the petition, the Board was of the opinion that it was ample for the work included in the purpose of the company, as developed at the hearing. Whenever it shall clearly appear to be the purpose of the company to make the other extensions originally contemplated, additional securities for that purpose can then be approved. The following was therefore adopted : —

On the petition of the Norfolk Electric Light and Power Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock of the par value of \$25,000 and of bonds to the amount of \$25,000, for the object named in said petition, after public notice and hearing, it appearing that the amount of stock and bonds hereinafter named is reasonably requisite for the purposes for which such issue of stock and bonds is authorized, as hereinafter specified, —

Ordered, That the Board hereby approves of the issue by the Norfolk Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 220 shares of new capital stock, of the par value of \$100 each, and of first mortgage bonds, at not less than par and accrued interest, to an amount not exceeding \$20,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent. per annum, the proceeds of said stock and bonds to be applied to the following purposes, and to no other, to wit: the proceeds of said stock, to the amount of not exceeding \$8,250, and interest thereon from the first day of November, A.D. 1900, to be applied to the purchase, subject only to the mortgage hereinafter named, of certain land, with the buildings thereon and the water power appurtenant thereto, in said Medway, known as the Campbell mill privilege, recently owned by the Benjamin Franklin Savings Bank of Franklin, now occupied in part by the Medway Electric Light and Power Company, with all the structures thereon and all the privileges and appurtenances thereto belonging, together with all the property, real and personal, business, rights, credits, franchises, contracts, leases and effects of every name, nature and description of the Millis Electric Light Company; the proceeds of said stock, to an amount not exceeding \$3,000, with

such further amount as may equal the accrued interest and all other sums secured by said mortgage, and the unpaid taxes upon said property, to the payment of said taxes and all sums secured by said mortgage; the proceeds of said stock, to an amount not exceeding \$800, to the payment of the indebtedness of said Medway company at the time of the transfer herein contemplated, and the remaining proceeds of said stock to the purchase of all the property, real and personal, business, rights, credits, franchises, contracts, leases and effects of every name, nature and description, of the Medway Electric Light and Power Company, including particularly all the interest of said company in the real estate above described, and the buildings and land, structures and station machinery of every description in use by said corporation in the town of Medway; the proceeds of said bonds to be applied to the extension of the electric light lines of the petitioner in the towns of Medway, Millis, Bellingham and Holliston, and in additions to the plant in and about its station in Medway. (February 8.)

PETITION OF THE LOWELL GAS LIGHT COMPANY.

The Lowell Gas Light Company petitioned for the approval of an issue of new stock of the par value of \$150,000.

It appeared at the hearing that it was the intention of the company to expend in enlarging and improving its works a greater sum than would be realized from the amount of stock named in the petition at the price fixed in the order following. A schedule of the new work was filed with the petition. The following was therefore adopted:—

On the petition of the Lowell Gas Light Company, pursuant to chapter 450 of the Acts of the year 1894, for the approval of an issue of new capital stock of the par value of \$150,000, to pay for improvements and additions to its plant, after public notice and hearing, it being deemed by the Board that the issue of capital stock to the said amount is reasonably requisite for the purpose for which said issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Lowell Gas Light Company, in conformity with all the requirements of law relating thereto, of 1,500 shares of new capital stock, of the par value of \$100 each, the proceeds thereof to be applied to the cost of the extension and improvement of the company's plant, and to no other purpose.

And, for the purpose of determining the price or rate at which

the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$200 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” a newspaper published in the city of Boston, and the “Lowell Daily Courier” and the “Lowell Daily Mail,” newspapers published in the city of Lowell. (February 27.)

PETITION OF THE HAVERHILL ELECTRIC COMPANY.

The Haverhill Electric Company applied for the approval of an issue of bonds of the par value of \$85,000, for the purpose of refunding outstanding bonds of the same amount.

The capital stock of the company is \$153,000. The bonds to be refunded were issued in May, 1891, bearing interest at the rate of 6 per cent. They were to mature in 1911, but were redeemable at the option of the company at par in May, 1901. It appeared at the hearing that it was the purpose of the company to take advantage of this option, and to redeem the bonds. The new bonds are to mature in May, 1921, and to bear interest at $4\frac{1}{2}$ per cent. The following was therefore adopted: —

On the petition of the Haverhill Electric Company, pursuant to chapter 450 of the Acts of the year 1894, for the approval of an issue of bonds of the par value of \$85,000, for the purpose of refunding bonds now outstanding, after public notice and hearing, it appearing that the said amount is reasonably requisite for the purpose for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Haverhill Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$85,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding $4\frac{1}{2}$ per cent. per annum; the said bonds, or the proceeds thereof, to be applied to

the payment and cancellation, bond for bond, of an equal amount of mortgage bonds of said company now outstanding, and to no other purpose. (February 27.)

PETITION OF THE BIRCHAM BEND POWER COMPANY.

This was an application by the Bircham Bend Power Company of Springfield for the approval of an issue of capital stock of the par value of \$100,000, for the purpose of paying for the Bircham Bend property, so called, and for new construction upon the same.

The Bircham Bend Power Company was chartered in June, 1900. The purpose for which it is organized is “the carrying on of any mechanical or manufacturing business, except that of distilling and manufacturing intoxicating liquors, the creation and sale of power, electrical and water, for manufacturing and other purposes authorized by law, the generating of electricity to be sold and used for lighting, mechanical and manufacturing purposes authorized by law.”

It appeared at the hearing that the corporation had purchased land and water power upon the Chicopee River in the city of Springfield, known as the Bircham Bend water power, had expended for that property and the improvements upon the same nearly \$100,000, and intended to spend a further amount for other improvements. The following was therefore adopted:—

On the petition of the Bircham Bend Power Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of 1,000 shares of capital stock, of the par value of \$100 each, pursuant to a vote of the stockholders of said corporation on the first day of June, A.D. 1900, the same being the first stock authorized to be issued by said company for the purpose of paying for certain land and water power and the improvements thereon, after public notice and hearing, it appearing that the said amount is reasonably requisite for the purposes for which said issue of stock is authorized, as hereinafter specified, —

Ordered, That the Board hereby approves of the issue by the Bircham Bend Power Company of 1,000 shares of capital stock, of the par value of \$100 each, the same being the capital stock to be issued by said corporation pursuant to a vote of the stockholders thereof, on the first day of June, A.D. 1900, and being the first stock authorized to be issued by said corporation; the proceeds of

said stock to be applied in payment of the necessary cost of land and water power in the city of Springfield on the Chicopee River at or near Birchem Bend, so called, and for the improvements thereon, and to no other purpose. (March 20.)

PETITION OF THE ATHOL GAS AND ELECTRIC COMPANY.

This was an application by the Athol Gas and Electric Company for the approval of a new issue of capital stock and of bonds, for the purpose of refunding bonds then outstanding, the payment of its floating debt and the cost of additions to its plant.

It appeared at the hearing that the company had outstanding first mortgage bonds to the amount of \$40,000, which it desired to refund with the proceeds of an equal amount of bonds named in the petition. These bonds bear interest at 6 per cent.; the new bonds are to be at 5 per cent. per annum. For a decision upon so much of said petition as relates to these bonds, the following was adopted:—

On the petition of the Athol Gas and Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of bonds to the amount of \$40,000, for the purpose of retiring bonds now outstanding, after public notice and hearing, it appearing that the amount hereinafter approved is reasonably requisite for the purpose for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Athol Gas and Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$40,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum, said bonds or the proceeds thereof to be applied to the payment and cancellation of the entire amount of mortgage bonds of the said company now outstanding, and to no other purpose. (March 28.)

Upon a further consideration of the petition, it appeared that the company's floating debt incurred on account of extensions and improvements upon its plant somewhat exceeded \$20,000, and that, when the stock and bonds approved in the orders following shall have been issued, the entire

amount of stock and bonds outstanding will not exceed the fair structural value of the plant. The following was therefore adopted : —

On so much of the petition of the Athol Gas and Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, as requests the approval of an issue of new capital stock to the amount of \$10,000 and of bonds to the amount of \$10,000, for the purpose of paying its floating debt, after public notice and hearing, it appearing that the amount hereinafter approved is reasonably requisite for the purpose for which such issue of stock and bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Athol Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 100 shares of new capital stock, of the par value of \$100 each, and of the issued, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding \$10,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum, the proceeds of said stock and bonds to be applied to the payment and cancellation of an equal amount of the company's floating debt now outstanding, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Daily Journal," newspapers published in the city of Boston. (April 26.)

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

This was an application by the Edison Electric Illuminating Company of Brockton for approval of an issue of additional capital stock of the par value of \$100,000, for the

purpose of paying its floating debt and coupon notes and for future additions to its plant.

This corporation was organized in 1883, and was one of the first of its kind in the State. Its history has accordingly been identified with the experiments and failures inseparable from the earliest exploitation of the business.

Its capital stock, originally about \$65,000, is now \$100,000. It has a bonded debt of \$100,000, and long-time coupon notes of \$75,000, besides its floating debt. All of its stock appears to have been fully paid in cash or plant, excepting that which, according to the unvarying practice of the time, may have represented the rights and privileges received from the parent company under its patents. Its dividends have never exceeded 6 per cent. a year, and for the first six years of its existence averaged only 1 per cent.

In recent years liberal allowances have been made for reconstruction and improvements, but the company has not been able to maintain the structural value of the plant on a par with the liabilities, and the capital has become seriously impaired.

It nevertheless became apparent that, if the increasing public demand was to be fairly met, substantial additions to the plant, involving the expenditure of new money, were imperative. Some of this expenditure had already been made, was, in fact, represented by the floating debt, and still further expenditure for a like purpose appeared to be necessary. Under all the conditions, the Board believed that the public interest would be better conserved by providing for this to the extent of \$50,000 through the issue of new stock, rather than by requiring the company to carry it as a floating debt. The duty is, however, imposed upon the company, through liberal expenditures for improvement of plant and service and for the development of its business, along with a low or very moderate dividend, to so conduct its affairs as to repair the capital stock as rapidly as a proper regard for the public interest will permit. In view of these facts, the following was adopted : —

On the petition of the Edison Electric Illuminating Company of Brockton, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of

\$100,000, for the purpose of paying its coupon notes and floating debt and for additions to its plant, after public notice and hearing, it appearing that such amount as is hereinafter approved is reasonably requisite for the purpose for which such issue is authorized, —

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Brockton, in conformity with all the requirements of law relating thereto, of 500 shares of additional capital stock, of the par value of \$100 each, the proceeds thereof to be applied to the payment of the floating debt now existing or which may hereafter be incurred for new construction, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid shall be \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” a newspaper published in the city of Boston, the “Brockton Daily Enterprise” and the “Brockton Daily Times,” newspapers published in the city of Brockton.

And whereas, it appears that the fair structural value of the plant of the company is less than its outstanding stock and debt, —

Ordered, further, That from the first day of January, 1901, said company shall not declare in any calendar year dividends in excess of 5 per cent. upon its capital stock until it shall have expended upon its plant for new construction, after the date hereof, not less than \$43,000, in addition to the proceeds of the capital stock hereinbefore approved, and until any indebtedness incurred on account of such expenditure for construction has been fully paid and cancelled. (April 12.)

PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

The Worcester Electric Light Company applied for approval of an issue of new capital stock of the par value of \$200,000, for the purpose of enlarging its plant and extending its underground wires and conduits.

From the facts submitted at the hearing, including schedules and maps descriptive of the work proposed, it appeared that the expenditure which the company desired to make would exceed \$200,000 for the underground work and \$100,000 additional for enlargement of the plant at the station. The following was therefore adopted :—

On the petition of the Worcester Electric Light Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$200,000, for the object named in said petition, after public notice and hearing, it being deemed by the Board that the issue of capital stock to said amount is reasonably requisite for the purposes for which such issue is authorized, it is —

Ordered, that the Board hereby approves of the issue by the Worcester Electric Light Company of 2,000 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the following purposes, and to no other, to wit: the proceeds of 1,320 shares in payment of the cost of constructing and installing additional underground conduits and cables; and the proceeds of 680 shares to enlarging the company's plant at its generating station.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$150 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Worcester Daily Telegram" and the "Worcester Evening Gazette," newspapers published in the city of Worcester. (May 3.)

PETITION OF THE HYDE PARK ELECTRIC LIGHT COMPANY.

This was a petition by the Hyde Park Electric Light Company for the approval of an issue of new capital stock of the par value of \$75,000, and of mortgage bonds to the amount of \$150,000, for the purpose of paying outstanding indebtedness and the cost of additions to plant. The petition was later amended so as to ask the approval of new capital stock of the par value of \$200,000, the proceeds to be applied to the same purposes.

This corporation received its charter in 1888, and has since that year been engaged in the supply of electric lighting for public and private use in the town of Hyde Park. In 1894 it began to supply electric power for street railway use, and by far the larger portion of its income is now derived from this source. In 1896 it became necessary to abandon the station then in use, and to construct a new plant in a new location, where greatly improved facilities were obtained, resulting in greatly increased economies. To these changes is due the greater part of the indebtedness of the company, and the further fact that, owing to the necessary abandonment of so large a portion of its former plant, its capital became to a considerable extent impaired.

The company desired to expend the sum of \$37,500 in additions to its generating plant, and when such expenditure is complete and the capital stock hereinafter approved shall be issued, the property of the company will fairly represent the entire capital stock then outstanding. The capital at the date of the order was \$100,000. The following was therefore adopted:—

On the petition of the Hyde Park Electric Light Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$200,000, for the object named in said petition, after public notice and hearing, it being deemed by the Board that an issue of new capital stock to the amount hereinafter named is reasonably requisite for the purposes for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Hyde Park Electric Light Company of 1,875 shares of new capital stock, of the par value of \$100 each, in conformity with all the

requirements of law relating thereto; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,500 shares to be applied to the payment and cancellation of \$150,000 par value of the company's indebtedness now outstanding, including therein the entire amount of its mortgage bonds; the proceeds of 375 shares to the cost of additions to the generating plant at the company's station.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Daily Herald," newspapers published in the city of Boston.

And whereas, it appears that the fair structural value of the plant of said company is less than its outstanding stock and debt, —

Ordered, further, That said Hyde Park Electric Light Company shall hereafter within each and every fiscal year, from June 30 to June 30, expend out of its income and apply to the payment of its indebtedness now outstanding not less than \$10,000 annually, until all of said indebtedness shall be paid and cancelled, or until otherwise ordered by the Board. (May 28.)

PETITION OF THE ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

This was an application by the Attleborough Steam and Electric Company for the approval of an issue of new capital stock of the par value of \$15,000.

At the time of the hearing the company had outstanding capital stock of \$45,000, bonds to the amount of \$30,000, and a floating debt of about \$10,000.

In order to adequately supply the public demand for light and power, the management had decided upon the expenditure of about \$35,000 for additions and improvements upon

the plant, and to apply the proceeds of the new stock towards this expenditure. No dividends have been paid upon the stock for several years, and the management has declared its purpose to devote all the profits to the payment of its debts. The following was therefore adopted : —

On the petition of the Attleborough Steam and Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$15,000, for the object named in said petition, after public notice and hearing, it being deemed by the Board that the issue of capital stock to said amount is reasonably requisite for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company of 150 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied towards the payment of the cost of additions to the company's plant at its generating station, and for no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Daily Journal." (June 14.)

PETITION OF THE QUINCY ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Quincy Electric Light and Power Company for the approval of an issue of capital stock of the par value of \$10,300, and of bonds to the amount of \$100,000.

In 1888 the petitioner voted to increase its capital stock from \$35,000 to \$60,000, or from 350 to 600 shares. In the following year a certificate for 100 shares, the same not having been otherwise disposed of, was delivered to a creditor of the corporation as collateral security for a promissory note for \$10,000. These shares were held in this manner as security for a portion of the indebtedness of the company, which is to be paid from the proceeds of the stock herein-after approved.

In the year 1890 the petitioner voted to increase its capital stock from \$60,000 to \$100,000, or from 600 to 1,000 shares; 3 shares of this increase have never been issued. The 103 shares thus described, if issued, will make the entire capital stock outstanding 1,000 shares, of a par value of \$100,000.

In order to adequately supply the present and prospective demand for light and power within the territory of the company, it was found advisable to erect, upon a new and more favorable location, a new generating station, and equip the same with steam and electrical apparatus of the most modern type, and of a capacity ample beyond the immediate demands. A large portion of this new work was already under contract at the date of the order, and the entire cost will probably be upwards of \$75,000. The company desired to apply the proceeds of the bonds named in the petition to the cost of the new station and its equipment, and to the payment of a portion of its floating debt. The following was therefore adopted:—

On the petition of the Quincy Electric Light and Power Company, pursuant to the provisions of chapter 450 of the Acts of the year 1894, for the approval of an issue of capital stock of the par value of \$10,300, and of bonds to the amount of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock and bonds is reasonably requisite for the purposes for which said issue of stock and bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Quincy Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 103 shares of capital stock, of the par value of \$100 each, being the same stock voted

by the company to be issued in the years 1888 and 1890, and the issue at not less than par and accrued interest of first mortgage bonds to an amount not exceeding \$100,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said capital stock and bonds to be applied to the following purposes and to no others, to wit: the proceeds of said capital stock to be applied to the payment of an equal amount of the floating indebtedness of the company now outstanding; the proceeds of said bonds, to the amount of \$75,000, to be applied to the cost of constructing upon land of the company in the city of Quincy a new generating station, and of installing therein new and additional steam and electrical machinery and appliances suitable for carrying on the business of said company; and the proceeds of said bonds to the amount of \$25,000 to be applied to the payment and cancellation of an equal amount of the company's floating debt now outstanding.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Quincy Ledger," a newspaper published in the city of Quincy. (June 14.)

PETITION OF THE SUBURBAN GAS AND ELECTRIC COMPANY.

This was an application by the Suburban Gas and Electric Company for the approval of an issue of new capital stock of the par value of \$120,000.

This corporation is authorized by its charter to supply both gas and electric light in the towns of Revere and Winthrop. Its present capital is \$185,000, and its indebtedness about \$30,000. In October, 1900, the Board approved the issue

of \$100,000 of the present capital, for the purpose of enlarging the electric plant. The company expended upon its new work in excess of the amount then contemplated about \$30,000, which was represented by its debt at the date of the order. The company desired to undertake the supply of gas in both of the towns named. It had contracted to purchase this from the East Boston Gas Company, and proposed to expend about \$90,000 in laying its mains and services and installing meters for this purpose. This work was in progress at the time of the hearing. The following was therefore adopted : —

On the petition of the Suburban Gas and Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$120,000 for the objects named in said application, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably requisite for the purposes for which said issue of stock is authorized, —

Ordered, That the Board hereby approves of the issue by the Suburban Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 1,090 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 272 shares to the payment of an equal amount of the indebtedness incurred on account of additions and improvements in the electric light plant of the company; and the proceeds of 818 shares to the payment of the cost of constructing and installing the necessary pipes, meters and other equipment reasonably necessary for the distribution and sale of illuminating gas.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$110 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and

place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Globe” and the “Boston Evening Transcript,” newspapers published in the city of Boston. (June 26.)

PETITION OF THE FRAMINGHAM GAS, FUEL AND POWER COMPANY.

This was an application by the Framingham Gas, Fuel and Power Company for approval of an issue of bonds of the par value of \$55,000, for the purpose of paying its existing bonds and floating debt.

This company was organized in 1889, and has since been engaged in the supply of gas in South Framingham. On April 1, 1901, the company's indebtedness included the following:—

Bonds maturing in 1909,	\$75,000
Promissory notes of about	34,000
Unpaid interest,	54,000
<hr/>	
Making a total of	\$163,000

All this indebtedness was incurred in the ordinary prosecution of the business under the former management. The present owners acquired a controlling interest in the stock of the company in December, 1900, and also owned all or nearly all the bonds.

The company desired to apply the proceeds of the proposed bonds to the payment and extinction of the entire indebtedness above described. The old bonds bear 6 per cent. interest; the new bonds are to be at 5 per cent. The company also recently incurred additional obligations somewhat in excess of \$5,000 for enlarging and improving its plant. The following was therefore adopted:—

On the petition of the Framingham Gas, Fuel and Power Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of bonds to the amount of \$55,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that an issue of bonds to the said amount is reasonably requisite for the purpose for which said issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the

Framingham Gas, Fuel and Power Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$55,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; said bonds or the proceeds thereof to be applied to the following purposes and to no other, to wit: bonds to the amount of \$50,000, to the payment and cancellation of the entire amount of bonds and notes outstanding, together with the interest due and accrued thereon; and bonds to the amount of \$5,000, to the payment and cancellation of obligations incurred since the first day of January, 1901, for enlarging and improving the company's plant. (July 25.)

PETITIONS OF THE LEE ELECTRIC COMPANY.

There were three applications by the Lee Electric Company, one for the approval of an issue of new capital stock of the par value of \$1,000; another for the approval of an issue of \$3,000 of bonds, and a third for the modification of a former order of the Board relative to the application of the proceeds of certain bonds.

It appeared at the hearing that it was the purpose of the company to equip its entire system with electric meters, all sales having been at contract rates, and that the cost of this, with other proposed extensions and additions, would somewhat exceed the proceeds of the securities named in the petition. The following was therefore adopted:—

On the petitions of the Lee Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock of the par value of \$1,000, and of bonds to the amount of \$3,000, for the objects named in said petitions, after public notice and hearing, it appearing that the said amount is reasonably requisite for the purposes for which such issue of stock and bonds is authorized,—

Ordered, That the Board hereby approves of the issue by the Lee Electric Company, in conformity with all the requirements of law, relating thereto, of 10 shares of new capital stock, of the par value of \$100 each, and the issue of first mortgage bonds at not less than par and accrued interest, to an amount not exceeding \$3,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent.

per annum; the proceeds of said stock and bonds to be applied to the cost of additions to the generating and distributing plant of the company, and to no other purpose.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the “Boston Daily Advertiser,” the “Springfield Daily Republican” and the “Pittsfield Daily Eagle,” newspapers published in the cities of Boston, Springfield and Pittsfield respectively.

And whereas this Board did, by its order issued on Sept. 8, 1899, approve an issue by the said Lee Electric Company of first mortgage bonds to the amount of \$4,000, and did require the proceeds thereof to be applied in payment of the cost of enlarging the steam and electric plants at the company's station, good cause having been shown therefor, it is now —

Ordered, That, in addition to the purposes named in said order, the proceeds of said bonds to the amount of not more than \$3,000 may be applied in payment of the cost of additions and extensions of the distributing plant of said company. (July 25.)

PETITION OF THE AYER ELECTRIC LIGHT COMPANY.

This was an application by the Ayer Electric Light Company for the approval of an issue of new capital stock of the par value of \$20,000, and of bonds to the amount of \$10,000, for the purpose of purchasing and extending the electric lighting plant in operation in the town of Ayer.

This company was chartered on May 7, 1901, for the purpose of “generating and furnishing electricity for light, heat and power, and also purchasing and leasing such rights and property as may be necessary or convenient thereto.” The petitioner had issued no capital stock, and was not the owner of an electric light plant, but was operating, with the privilege of purchasing, a plant in the town of Ayer, under a contract

with one William M. Sargent. From an inspection of this plant and the accounts relative thereto it appeared that about \$20,000 had been invested in it. The plans for its further extension did not seem to be sufficiently matured as yet to justify the approval of securities on that account. The following was therefore adopted : —

On the petition of the Ayer Electric Light Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock of the par value of \$20,000, and bonds to the amount of \$10,000, for the objects named in said application, after public notice and hearing, it being deemed by the Board that the issue of the amount of capital stock and bonds hereinafter named is reasonably requisite for the purpose for which said issue is authorized, —

Ordered, That the Board hereby approves of the issue by the Ayer Electric Light Company, in conformity with all the requirements of law relating thereto, of 100 shares of new capital stock, of the par value of \$100 each, and the issue at not less than par and accrued interest of first mortgage bonds to an amount not exceeding \$10,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock and bonds to be applied to the purchase, free and clear of all encumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts and effects of every name, nature and description formerly belonging to William M. Sargent of Ayer, and used by him in the electric lighting business, together with all the additions and improvements made to or in said property, and a certain tract or parcel of land with the dwelling house and stable thereon contiguous to the land on which the said electric light station is located, meaning and intending hereby all the property, real and personal, described in a certain contract between the said William M. Sargent and the Block Plant Electric Light Company, dated the twenty-fifth day of April, A.D. 1900, together with all the additions and improvements made to or in said property, and to no other purpose. (July 26.)

PETITION OF THE BILLERICA ELECTRIC COMPANY.

This was an application by the Billerica Electric Company for the approval of an issue of new capital stock of the par value of \$20,000.

A charter was issued for this company on March 21, 1901. It was organized for the purpose, among others, of “manufacturing, generating, producing, buying, selling, using, supplying and distributing electricity for light, heat and power.” It did not own an electric light plant, and had issued no capital stock. It appeared at the hearing that it was the intention of the corporation to purchase the electric lighting plant and business carried on in the town of Billerica by one Walter A. Drucker, and to enlarge and extend the same. It appeared also that the sum of \$17,000 named in the following order will fairly represent this plant, while the cost of the extensions proposed will somewhat exceed the amount approved for that purpose. The following was therefore adopted:—

On the petition of the Billerica Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock of the par value of \$20,000, for the objects named in said petition, after public notice and hearing, it appearing that the said amount of stock is reasonably requisite for the purposes for which said issue is authorized, —

Ordered, That the Board hereby approves of the issue by the Billerica Electric Company, in conformity with all the requirements of law relating thereto, of 200 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes and to no other, to wit: 170 shares, or the proceeds thereof, to the purchase, free and clear of all encumbrances, of all the property, real and personal, rights, privileges and franchises now or recently owned or employed by one Walter A. Drucker in the business of generating and supplying electric light in the town of Billerica; and the proceeds of 30 shares to the cost of additions and improvements on said electric plant. (July 26.)

PETITION OF THE CAMBRIDGE ELECTRIC LIGHT COMPANY.

The Cambridge Electric Light Company applied for the approval of an issue of new capital stock of the par value of \$50,000.

It appeared at the hearing that the company was constructing a new station and installing a new steam and electric plant; that the net cost of this work would very much exceed

the proceeds to be derived from the amount of stock named in the petition. The following was therefore adopted :—

On the petition of the Cambridge Electric Light Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for approval of an issue of additional capital stock of the par value of \$50,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the issue of said amount of capital stock is reasonably requisite for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Cambridge Electric Light Company, in conformity with all the requirements of law relating thereto, of 500 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied toward the cost of erecting and equipping a new station now building.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further—

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$140 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further—

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Herald” and the “Boston Evening Transcript.” (October 1.)

PETITION OF THE GLOUCESTER GAS LIGHT COMPANY.

This was an application by the Gloucester Gas Light Company for the approval of an issue of 400 shares of new capital stock of the par value of \$50 each.

It appeared at the hearing that the extensions of plant which the company desired to undertake, with real estate already purchased, would probably cost at least \$60,000, and that the purpose of issuing the stock named in the petition was to provide in part for the payment of this work. The following was therefore adopted :—

On the petition of the Gloucester Gas Light Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for approval of an issue of additional capital stock of the par value of \$20,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the issue of said amount of capital stock is reasonably requisite for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Gloucester Gas Light Company, in conformity with all the requirements of law relating thereto, of 400 shares of new capital stock, of the par value of \$50 each; the proceeds of said stock to be applied in payment of the cost of additional real estate and other extensions of the company's plant, and to no other purpose.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Cape Ann Breeze," a newspaper published in the city of Gloucester. (October 1.)

PETITION OF THE WALTHAM GAS LIGHT COMPANY.

The Waltham Gas Light Company applied for the approval of an issue of new capital stock of the par value of \$75,000, the proceeds to be applied to the payment of bonds to the amount of \$20,000, and the floating debt.

The floating debt was somewhat in excess of \$65,000. Of this, \$30,000 was incurred in August, 1901, to meet a like amount of bonds maturing at that time; the remainder was incurred on account of extensions and improvements in the company's plant since June 30, 1900.

In view of the relations of the capital to plant, and the large depreciation which must soon be realized on account

of necessary changes in the electric plant, the Board did not see its way clear to approve of new capital stock for the entire floating debt. The following was therefore adopted : —

On the petition of the Waltham Gas Light Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$75,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the issue of capital stock to the amount hereinafter named is reasonably requisite for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Waltham Gas Light Company, in conformity with all the requirements of law relating thereto, of 600 shares of additional capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 181 shares to the payment of the bonds of the company now outstanding; the proceeds of 419 shares toward the payment of the company's floating debt.

And, for the purpose of determining the rate or price at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$110 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Journal," newspapers published in the city of Boston, and in the "Waltham Evening News," a newspaper published in the city of Waltham. (October 1.)

PETITION OF THE NEWTON AND WATERTOWN GAS LIGHT COMPANY.

This was an application by the Newton and Watertown Gas Light Company for the approval of an issue of new capital stock of the par value of \$50,000, the proceeds to be applied in payment of the cost of additions to plant.

It appeared upon investigation and hearing that the company had expended for additions to its plant since January 1 more than \$100,000, and that the indebtedness on this account was about \$90,000. The following was therefore adopted : —

On the petition of the Newton and Watertown Gas Light Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$50,000, for the object named in said petition, after public notice and hearing, it being deemed by the Board that an issue of capital stock to the said amount is reasonably requisite for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Newton and Watertown Gas Light Company of 500 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied in payment of obligations incurred on account of additions to the gas and electric lighting plant of said company made since Jan. 1, 1901, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$150 a share ; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Herald” and the “Boston Evening Transcript.” (November 4.)

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

This was an application by the Edison Electric Illuminating Company of Boston for the approval of an issue of new capital stock of the par value of \$750,000.

From the facts submitted to the Board, it appeared that

the floating debt of the company, incurred on account of additions to its plant other than those made from the proceeds of stock previously approved, was about \$1,700,000, and that other additions already in progress would probably require an expenditure of about \$300,000 more. The following was therefore adopted : —

On the petition of the Edison Electric Illuminating Company of Boston, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$750,000, for the objects named in said petition, after public notice and hearing, it appearing that the said amount is reasonably requisite for the purpose for which such issue of stock is authorized —

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Boston, in conformity with all the requirements of law relating thereto, of 7,500 shares of additional capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purpose and to no other, to wit: to the payment of so much of the present floating debt of the company, incurred on account of additions to its plant, as may be outstanding when the stock hereby approved is issued, and to the payment of other indebtedness then existing and incurred for a like purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$200 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Globe” and the “Boston Daily Journal,” newspapers published in the city of Boston. (November 19.)

PETITION OF THE DORCHESTER GAS LIGHT COMPANY.

The Dorchester Gas Light Company applied for the approval of an issue of new capital stock of the par value of \$480,400, for the purpose of paying its floating debt, building a new holder and making other additions to its plant.

The floating debt of the company, on June 30, represented by its promissory notes, was \$335,000, all of which appeared to have been incurred on account of additions to its plant. In 1897, upon an application by this company for the approval of new stock for the purpose of paying its debts, the Board, for reasons then more fully stated, declined to approve an issue of stock for the payment of any debts which could be paid from the proceeds of a sale of property likely to be abandoned by the company. Since that decision there has been no essential change in this property, or in the purposes of the company respecting its use. A portion of the debt involved in this petition existed at the time of that decision. For the reasons then given, the Board, upon this petition, could only approve of new stock for a part of the present debt.

Respecting the new holder and the new main appurtenant thereto, the plans of the company did not seem to be sufficiently definite to justify the approval of new stock for its construction. Neither the interest of the public nor of the company is likely to be prejudiced by postponing the approval of stock for this purpose until the company's plans are more fully matured, and the amount necessary therefor may be more clearly determined. The following was therefore adopted : —

On the petition of the Dorchester Gas Light Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$480,400, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that an issue of capital stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue is authorized, —

Ordered, That the Board hereby approves of the issue by the Dorchester Gas Light Company of 1,204 shares of new capital stock, of the par value of \$100 each, in conformity with all the

requirements of law relating thereto, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,104 shares to the payment of an equal amount of the floating debt now represented by promissory notes of the company; and the proceeds of 100 shares to the payment of the cost of additions to plant which may be made subsequent to the date hereof.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$125 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Evening Transcript” and the “Boston Daily Globe,” newspapers published in the city of Boston. (November 22.)

VIOLATIONS OF LAW.

The following cases of violations of the statutes have occurred during the year: —

By the Adams Gas Light Company, the Gloucester Gas Light Company and the Iowa Light, Heat and Power Company, in neglecting to make their annual returns to the Board within the time required by law; and by the Adams Gas Light Company, in distributing gas containing sulphuretted hydrogen.

MUNICIPAL OWNERSHIP.

Official reports relative to action about a municipal gas or electric lighting plant have been received from 194 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no municipal plant exists. Of these, 187 have taken no action during the year.

The towns of Ipswich, Mansfield and Weston have considered the subject for the first time.

Pages 64–68 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1901. The pages following contain carefully prepared abstracts from the reports of town officers, showing the history of this movement during the last calendar year. Later, on pages 76–94, inclusive, appear the financial and physical data compiled from the annual returns for the year ending June 30, 1901, and from correspondence with managers of the plants. In Appendix B will be found, under date of June 30, 1901, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1901.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Arlington, . . .	Dec. 29, 1894,	-	May 13, 1895,	Investigating committee report in 1895.
Ayer, . . .	Nov. 15, 1897,	-	April 4, 1898,	Electric distributing plant of local company taken by town May 3, 1898. Current bought from that company.
Belmont, . . .	March 2, 1896,	Aug. 20, 1896,	-	Adverse committee report, 1897. 1899, contract with local company upon recommendation of investigating committee.
Beverly, . . .	-	-	-	-
BillERICA, . . .	Aug. 6, 1901,	-	Oct. 15, 1901,	Plant for electric street lighting only, started Oct. 15, 1892. Commercial plant completed October, 1894.
Braintree, . . .	Aug. 25, 1891,	Oct. 20, 1891,	-	Proposition rejected by the voters at annual election in December, 1893.
Brockton, ¹ . . .	Dec. 30, 1892,	Nov. 9, 1893,	-	Adverse committee report accepted in 1891.
Brookline, . . .	-	-	-	City council refused to submit question to voters, 1893.
Cambridge, ¹ . . .	Nov. 23, 1893,	{ Dec. 12, 1894, }	-	Proposition rejected by the voters in 1896.
Canton, . . .	-	{ Dec. 31, 1895, }	-	Investigating committee appointed, 1897.
Chicopee, ¹ . . .	Nov. 30, 1891,	Dec. 16, 1892,	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Concord, . . .	March 30, 1896,	March 29, 1897,	-	Construction of electric plant completed in January, 1900.
Danvers, . . .	-	-	-	Under special act. Plant for electric street lighting only, started Jan. 2, 1889. Plant for commercial lighting built in 1896.

Dedham, . . .	-	-	-	-	Investigating committee appointed, 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
East Bridgewater, .	-	-	-	-	Investigating committee appointed, 1892. No report.
Everett, . . .	March 1, 1892, ²	{ March 18, 1893, ¹	{ Jan. 26, 1892, ²	{	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895.
Fall River, . . .	Dec. 4, 1899, ³	-	-	-	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899.
Framingham, . . .	-	-	-	-	Investigating committee, 1891.
Haverhill, ¹ . . .	Dec. 8, 1892,	-	Dec. 30, 1891,	-	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth Company. Current bought from that company.
Hingham, . . .	March 13, 1893,	July 26, 1893,	-	-	Popular vote upon establishing an electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512.
Holyoke, ¹ . . .	Dec. 15, 1896,	Jan. 5, 1897,	-	-	Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under the special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17.
Hudson, . . .	July 1, 1891,	Sept. 2, 1891,	-	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull, . . .	June 28, 1894,	Oct. 6, 1894,	-	-	Electric plant of local company bought Oct. 15, 1894.
Lawrence, ¹ . . .	-	-	-	-	Investigating committees appointed, 1893, 1897 and 1898

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.³ In common council only.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1901 — Continued.

	Votes favorable to Acceptance of the Municipal Ownership Act.	Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Lexington, . . .	-	Nov. 7, 1899,	Investigating committee appointed, 1893.
Malden, ¹ . . .	-	-	Proposition for investigating committee lost Oct. 15, 1891.
Manchester, . . .	-	-	Investigating committee appointed, 1893. Report made with no recommendations.
Marblehead, . . .	June 22, 1891,	-	Electric plant constructed in 1894.
Medford, ¹ . . .	April 15, 1893,	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.
Melrose, . . .	June 8, 1891,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen, . . .	-	March 19, 1898,	Voted to pass over article in warrant, 1891. Investigating committee appointed, 1895.
Middleborough, . . .	March 25, 1893,	-	Combined gas and electric plant purchased of local company in 1893.
Natick, . . .	-	-	Voted to pass over article in warrant, 1897.
Needham, . . .	March 7, 1892,	-	Electric distributing plant for street lighting only constructed, 1893.
New Bedford, ¹ . . .	-	-	Unfavorable committee report accepted, Sept. 11, 1890.
Newton, ¹ . . .	Dec. 4, 1893,	-	Investigating committee appointed, 1897.
North Attleborough, . . .	June 30, 1891,	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
Norwood, . . .	-	-	Electric plant built in 1894.
			Favorable committee report tabled April 19, 1892.

Peabody, .	June 18, 1891,	Aug. 20, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Plymouth, .	-	-	-	Investigating committee appointed, 1891.
Reading, .	Oct. 2, 1891,	March 7, 1892,	-	Electric lighting plant built in 1895.
Revere, .	May 15, 1899,	Sept. 11, 1899,	-	Investigating committee appointed, 1898. Action in 1899 in favor of a gas plant only.
Rockland, .	-	-	-	Investigation by committee authorized, 1896. Favorable report, 1897; no action taken.
Rockport, .	-	-	June 21, 1898, April 29, 1899,	Investigating committee appointed, 1897.
Saugus, .	-	-	-	Investigating committee appointed, 1897.
Sharon, .	-	-	-	-
Spencer, .	-	-	Oct. 6, 1891,	-
Somerville, ¹	-	-	Dec. 29, 1897,	-
Springfield, .	-	-	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Adverse report from investigating committee, 1893.
Stoneham, .	June 29, 1893,	-	-	Subject considered in 1894, but action postponed indefinitely.
Stoughton, .	April 12, 1892,	June 16, 1892, June 29, 1893,	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Swampscott, .	-	-	-	Subject referred to special committee in 1899.
Taunton, ¹ .	Dec. 14, 1895,	Nov. 2, 1896,	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court.
Wakefield, .	July 9, 1891,	Aug. 15, 1892,	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Waltham, ¹	Dec. 23, 1895,	-	Dec. 28, 1896,	Proposition tabled in city council, 1897.
Warren, .	-	-	-	Proposition tabled June 3, 1899.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1901 — Concluded.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Wellesley, . . .	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting.
Westfield, . . .	March 8, 1897,	March 1, 1898,	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.
West Springfield, .	Sept. 10, 1895,	{ April 6, 1896, } { April 5, 1897, }	April 1, 1900,	Subject indefinitely postponed, March 4, 1889.
Weymouth, . . .	-	-	July 13, 1892,	
Whitman, . . .	Dec. 30, 1891,	-	June 27, 1896,	
Winchester, . . .	March 6, 1893,	June 22, 1893,	March 12, 1900,	
Woburn, ¹ . . .	Dec. 31, 1892,	Nov. 14, 1893,	-	Investigating committee appointed, 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.

¹ The votes stated were passed by the city council.

At the annual town meeting in *Belmont* \$3,000 was appropriated for the maintenance of the electric light department, and at an adjournment of that meeting, on April 1, a further sum of \$3,000 was appropriated for new electric light construction. On December 3 the sum of \$1,000 was appropriated for the extension of the electric light plant, and the town treasurer was authorized to borrow this amount on a note of the town for not more than one year.

The city of *Chicopee* on March 20 appropriated \$1,000 for the extension of the alternating electric lighting system and \$1,500 for extraordinary repairs. On April 8, by unanimous vote, the city council appropriated the sum of \$33,000 for the purpose of "reconstructing, extending and enlarging the building and plant owned by the city of Chicopee for the manufacture and distribution of electricity beyond the necessary and ordinary maintenance, repairs and replacement thereof." To provide this money, bonds were authorized to the amount of \$30,000, to be designated as the "Chicopee Municipal Electric Light Loan, Second Issue," to be dated June 1, 1901, to be in denominations of \$1,000, and payable one bond on the first day of June, 1902, and one bond on the first day of June in each succeeding year thereafter, bearing interest at $3\frac{1}{2}$ per cent. On December 16 the city treasurer was authorized to borrow the remaining \$3,000 of this appropriation from the Springfield Institution for Savings, and to give therefor the note of the city, payable Dec. 1, 1910, with interest at the rate of $3\frac{1}{2}$ per cent. per annum.

In the town of *Concord*, at a meeting on April 1, the treasurer was authorized, with the approval of the municipal light board, to borrow "a further sum, not exceeding \$10,000, to pay the additional cost of the electric light plant, as provided in chapter 370 of the Acts of 1891, and for that purpose may issue bonds payable in thirty years from date of issue, and bearing interest not exceeding 4 per cent." These bonds, bearing date Aug. 1, 1901, were sold December 27 at a premium of \$716.05.

The town of *Danvers*, on March 19, at an adjourned session of the annual meeting, appropriated \$3,600 for overdrafts for maintenance of the electric light plant in 1900 and for maintenance in 1901 the sum of \$6,200, together with

the receipts from the sale of light and power, estimated at \$8,000, and premium from the sale of bonds, referred to below, as recommended by the finance committee, estimated at \$850. The town also appropriated \$5,140.37 for new construction for the year 1901, and \$359.63 for overdrafts for construction in 1900; and to provide for the payment of the same, authorized the issue of bonds to the amount of \$5,500, to be dated April 1, 1901, payable in thirty years, at not exceeding 4 per cent. per annum. The treasurer was authorized to sell the bonds at public or private sale, or to pledge them to provide means to meet the appropriation. The premium received upon these bonds was \$806.04.

In the board of aldermen in the city of *Everett*, on February 11, and in the common council on February 19, the following was adopted:—

Ordered, That a joint committee, consisting of three members of the board of aldermen, with such as the common council may join, be appointed a special committee to consider the advisability of establishing a municipal gas plant and the probable cost, said committee to report to the city council through the board of aldermen at its meeting May 27, 1901.

On February 25 the following order, passed by the common council on February 19, was adopted by the aldermen, in concurrence:—

Ordered, That a special joint committee be appointed, consisting of four councilmen and such as the board of aldermen may join, to investigate and report upon the advisability of the city establishing an electric lighting plant for municipal lighting.

The same committee was appointed upon both orders.

In the town of *Hingham*, at the annual meeting on March 4, \$1,100 was appropriated to extend the electric lighting system on High Street to the Weymouth line, and the further sum of \$240 for the cost of placing a new light on Free Street.

In the litigation between the city of *Holyoke* and the Holyoke Water Power Company, concerning the municipalization of the gas and electric lighting business of the latter,

hearings before the commissioners, appointed to determine what property should be taken and the amount to be paid therefor, have continued, but are not concluded.

In the town of *Hudson*, on April 1, it was —

Voted, That the town allow the municipal light board to fix its own prices for the sale of electricity, providing that no discount shall be given greater than 25 per cent., and providing, also, that the municipal light board shall in no case give to any citizen an advantage in the rates over any other citizen who uses the same amount of electricity; and provided, also, that no electricity be sold at less than cost.

The municipal light board was also instructed to extend the time of burning street lights from 11.30 P.M. to 1 A.M. Several minor appropriations for the erection of new street lights were made during the year: on March 4, for two new incandescent lights, \$25; on June 5, for eight similar lights, \$250; and for a single light in another location, \$50.

In the town of *Hull*, at the annual meeting, the sum of \$4,000 was appropriated for new electric light construction. The loan of \$15,000, authorized on Dec. 6, 1900, has been made in a single note, due Dec. 21, 1915, with interest at $3\frac{1}{2}$ per cent. per annum. This note was sold at a premium of \$895.

At meetings in the town of *Ipswich*, on May 27 and September 23, the following article was inserted in the warrants: "To see if the town will vote to construct, establish and maintain a plant for the manufacture and distribution of electricity for furnishing light, power and heating purposes for municipal use and for the use of individuals, under authority given in chapter 370 of the Acts of 1891 and acts in amendment thereof." The question being put, "Is it expedient to establish such plant," the vote by ballot at the first meeting was: yes, 121; no, 10; at the second, yes, 205; no, 90.

In the board of aldermen of the city of *Lowell*, on November 12, the following resolution was offered: —

Resolved, That it is expedient for the city of Lowell to exercise the authority conferred by the Acts of the year 1891, chapter 370, and acts in amendment thereof and in addition thereto, and to

establish thereunder a plant for the manufacture and distribution of electricity for furnishing light, heat and power for municipal use and for the use of such of its inhabitants as may require and pay for the same.

The proposition was tabled until November 26, when it was considered and again tabled. It was again considered on December 10, and on that day tabled for the third time.

In the town of *Mansfield*, at a special meeting, held July 17, it was voted, 60 yes, 18 no, that —

It is expedient for the town of Mansfield to accept the authority conferred in section 1, chapter 370 of the Acts of 1891, entitled “An Act to allow cities and towns to manufacture and distribute gas or electricity,” and all subsequent amendments relative thereto.

It was also voted “that the town construct and operate a municipal electric lighting plant.” Upon the same proposition, on October 16, the vote was yes, 105; no, 43.

At a meeting in the town of *Marblehead*, on April 18, it was —

Voted, That the municipal light board be authorized to install a new boiler with necessary foundations at the electric light station, also to erect an addition to the present boiler house and a sea-wall to protect the same, and that the sum of \$6,500 be appropriated therefor; said sum to be assessed upon polls and estates in the year 1901.

At a meeting on May 20 it was —

Voted, That the municipal light board be authorized to build a retaining wall for the wharf at the electric light station; that \$10,000 be appropriated therefor, to be assessed on the polls and estates of the town, as follows: \$500 in 1901, \$2,000 in 1902, \$3,500 in 1903, \$2,500 in 1904, and \$2,500 in 1905.

And the town treasurer was authorized to borrow an amount sufficient for payment, executing and delivering notes of the town therefor.

The town of *Middleborough*, at the annual meeting on March 16, appropriated \$772 for general new construction for the electric lighting plant and \$7,500 for the installation of more power at the electric station. To provide for the

latter, the treasurer was authorized to hire the sum of \$7,500, the same to be paid in ten equal annual payments, with interest payable semi-annually at not exceeding 4 per cent. per annum; the loan to be denominated an "Additional electric light loan." These notes have not been issued, the work authorized not having been completed.

In the town of *Needham*, on March 4, the sum of \$550 was appropriated for the extension of the electric lights on Wellesley and Central avenues.

In the city council in the city of *Newburyport*, on February 4, a resolution, "that it is expedient to exercise the authority conferred by chapter 370 of the Acts of the year 1891," was referred to a committee. This resolution lapsed, no report being made thereon before the expiration of the municipal year.

The town of *Peabody*, on March 15, appropriated \$2,000 for general incandescent construction and on March 22 \$2,500 for an additional boiler at the electric light station. On the latter date it was also —

Voted, That the sum of \$8,500 be appropriated for the purpose of installing a new street lighting system, and that the town treasurer, with the approval of a majority of the board of selectmen, be authorized to borrow the sum of \$8,000, and to issue notes of the town therefor, one note of \$2,000 payable in one year, one of \$2,000 payable in two years, one of \$2,000 payable in three years, one of \$2,000 payable in four years, and the balance of \$500 to be raised by taxation the present year.

On the same date the sum of \$125 was appropriated for a new electric light in Highland Park, and \$200 for extending the incandescent lighting system on Lynnfield Street to the town farm buildings, and the further sum of \$200 for wiring the buildings for electric lights at the town farm. At a special meeting on September 3 the sum of \$1,000 was appropriated for incandescent light extension. The four notes described above for \$2,000 each were issued under date of Nov. 20, 1901, at $3\frac{1}{2}$ per cent. and at a premium of \$30.66. At the close of the year the town was ready to supply lights in Lynnfield, having extended its lines for that purpose under authority of chapter 97 of the Acts of 1901.

The town of *Reading*, at the annual meeting in March, appropriated \$1,500 for new construction in "extension of the municipal light and power plant, and the further sum of \$135 for erecting an additional arc light."

The city council of *Taunton*, on March 18, appointed a special committee to consider the condition and needs of the municipal lighting plant, and on June 13 instructed the manager of the plant "to investigate and report what changes, additions or alterations in the location, buildings, machinery, equipment, etc., of the said lighting plant are necessary or desirable in order to bring it up to a capacity and efficiency necessary to care for the business of the said plant present and prospective." He was authorized "to make such recommendations as he may deem wise and proper as to the building, location, machinery, etc.," and "to prepare specifications and estimates of the cost of the same, and to report to the city council his conclusions." Five hundred dollars was appropriated for expenses under this vote, to be treated as an appropriation for new construction. On July 15, \$1,500 was appropriated for general construction purposes on account of plant, and a loan for this amount was authorized, payable in ten years from June 1, 1901, with interest at $3\frac{1}{2}$ per cent. A sinking fund was established, and an annual contribution thereto ordered of an amount sufficient to pay the debt when due. A special report of the manager, submitted on December 4, recommended the construction of a new generating plant upon a new location on the bank of the Taunton River, and the replacing of the present street lights by lamps of the enclosed arc pattern, at an estimated expense, including rebuilding of old lines and necessary new line construction, of \$174,500. The special committee appointed March 18 reported on December 12, recommending that the erection of a new plant receive the early and favorable attention of the next city council, to which the whole matter was referred.

The town of *Wakefield*, on March 18, appropriated \$1,000 for the extension of gas and electric light lines, and \$20 to put electric lights in the Greenwood hose house. A proposition "to see if the town will vote to purchase and install another dynamo, with necessary poles, wires, etc., together

with such arc lamps as may be necessary for the better lighting of the streets, and raise and appropriate \$4,000 for the same," was indefinitely postponed. The same disposition was made of a proposition to place four additional arc lights in certain places within the town. On November 19 \$1,000 was appropriated for the extension of the gas plant and \$223 for additions to the electric plant. On November 11 the further sum of \$1,250 for gas and electric extensions was appropriated, and the town treasurer was authorized to hire the same upon the note of the town for one year.

At a town meeting in *Walpole*, on July 1, it was —

Voted, That a committee of seven be appointed, to continue the investigation of a former committee in regard to the advisability of the town owning and operating an electric light plant; that this committee be instructed to bring in such plans and specifications as they may think necessary, and report at a future town meeting; and that the sum of \$200 be appropriated from this year's taxes for the use of such committee.

The town of *Wellesley*, on January 16, appropriated \$500 for the expenses of the committee on electric light plant, appointed Dec. 19, 1900, and on March 18, \$975 for minor extensions of the street lighting system. On May 22 the committee on street lighting plant reported, recommending: "That the town construct a plant for the production of electricity in combination with the water works pumping plant, and also provide a suitable plant for the distribution of the same for commercial as well as for street lighting purposes, and that the town appropriate for the same the sum of \$55,000, which sum is made up as follows: for the station plant, \$35,000; for the commercial lighting plant and for repairs to the present street lighting plant, \$14,500; for fluctuations in market, incidentals and contingencies, \$5,500." This report included a special report of an electrical engineer employed to assist the committee, exhibiting the probable cost of constructing and operating the proposed station. On a motion to adopt the recommendations in this report, the vote was "Yes 42, No 58," and the committee was discharged.

At a meeting July 24, under an article in the warrant "to

see if the town will authorize the selectmen to renew the existing contract with the Natick Gas and Electric Company for a further period of two or four years from Nov. 30, 1901, or take any other action relative to the lighting of the town, either street or commercial lighting," a committee was appointed "to receive bids for supplying electricity to the town, and to report thereon, together with information and recommendation on acquiring, repairing and establishing a distributing plant for commercial lighting." This committee reported certain plans by which the town might purchase electric current from some private company and distribute the same for both street and commercial use, and presented the following summary of expenditures to carry out this plan : —

To purchase present commercial system,	\$8,000
To repair commercial system,	10,000
To renew and repair street system,	12,000
To build and equip distributing station,	2,000
For engineer's and architect's services,	2,000
For contingencies,	5,000
Total,	<u>\$39,000</u>

The committee made the following recommendations : —

First. — That the town purchase electric energy, and distribute it for both commercial and street lighting purposes.

Second. — That the town acquire the present commercial system for the distribution of electricity, and repair and reconstruct both the street and commercial distributing system, and erect a distributing station in connection therewith.

Third. — That the town elect a municipal electric light board, which shall contract for and supervise the construction as above outlined, and perform all duties pertaining to electric lights, in accordance with the provisions of section 10 of chapter 454 of the Acts of 1893.

Fourth. — That the town authorize the execution of the ten-year contract with the Natick Gas and Electric Company, embodied in the report.

Fifth. — That the town authorize the execution of the temporary contract with the Natick Gas and Electric Company to Aug. 1, 1902, embodied in the report.

Acting upon the report, the town refused to consider the question of undertaking the distribution of electricity for

both commercial and street lighting purposes or to purchase electricity for that purpose and to elect a municipal light board. It voted to appropriate "the sum of \$5,000 for the purpose of renewing or repairing the present poles, wires or anything pertaining to the present town plant, said appropriation to be expended under the direction and approval of the selectmen." It was also voted "that the board of selectmen be authorized to make a contract with the Natick Gas and Electric Company, or with any other company, which in their judgment will be for the best interests of the town, for one year, with the privilege of renewing temporarily, not exceeding one more year, to furnish electricity for lighting the street lights of the town of Wellesley." One hundred and seventy-five dollars was appropriated to defray the expenses incurred by the second electric light committee.

The town of *Westfield*, at an adjournment of the annual meeting, on April 1, appropriated \$6,800 to be expended upon the gas plant for new construction and \$700 to be expended upon the electric light plant. There was also appropriated \$500 for new electric street lamps, and it was voted to burn the street lights all night.

At the annual town meeting in *Weston*, on March 25, it was —

Voted, That a committee of three be appointed by the selectmen, to consider the question of the purchase of the plant of the Weston Water Company and the Weston Electric Light Company, said committee to report in print at the next annual meeting.

In the city of *Worcester*, on January 21, the joint standing committee on lighting streets was directed "to consider and investigate the question of the expediency of the adoption by the city of the authority granted by chapter 370 of the Acts of 1891 and acts in amendment thereto, enabling cities and towns to manufacture and distribute gas and electricity, and to make report of their investigation to the city council." This committee reported very late in the year, with a recommendation "that it is not expedient" to exercise the authority conferred by the act.*

* Report accepted by both branches of the city council, Jan. 3, 1902.

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1901; the population of each, according to the census of 1900; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand raised by taxation. The towns of Belmont, Hingham, Needham and Wellesley have only distributing plants, and buy their electricity, the first named from the Somerville Electric Light Company, the second from the Weymouth Light and Power Company, the third from the Greendale Chemical and Electric Lighting Company, and the last from the Natick Gas and Electric Company.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Investment.	Valuation of Estates.	Tax Rate.
Belmont,	3,929	1898, For streets, 1892, } Commercial, 1894, }	Electric lighting, . .	\$23,187 00	\$5,321,270	\$16 80
Braintree,	5,981	1896, 1897,	Electric lighting, . .	104,539 00	4,705,700	19 40
Chicopee,	19,167	1896, 1900,	Electric lighting, . .	132,827 00	9,459,740	18 00
Concord,	5,652	1896, 1900,	Electric lighting, . .	63,637 00	4,910,551	15 00
Danvers,	8,542	For streets, 1889, } Commercial, 1896, }	Electric lighting, . .	52,457 00	5,227,990	14 40
Hingham,	5,059	1895, 1897,	Electric lighting, . .	28,278 00	4,276,227	15 00
Hudson,	5,454	1894, 1895,	Electric lighting, . .	51,666 00	3,047,701	19 00
Hull,	1,703	1894, 1895,	Electric lighting, . .	143,628 00	4,029,199	18 30
Marblehead,	7,582	1895, 1893,	Electric lighting, . .	100,518 00	6,839,273	16 80
Middleborough,	6,885	1893, 1894,	Gas and electricity, . .	116,856 00	3,261,128	20 85
Needham,	4,016	1893, 1894,	Electric street lighting, . .	17,007 00	3,725,000	14 00
North Attleborough,	7,253	1894, For streets, 1892, } Commercial, 1893, }	Electric lighting, . .	78,116 00	3,920,696	22 00
Peabody,	11,523	1895, 1897,	Electric lighting, . .	88,940 00	8,143,520	17 40
Reading,	4,969	1895, 1897,	Electric lighting, . .	77,700 00	4,412,574	18 50
Taunton,	31,036	1894, 1895,	Electric lighting, . .	156,402 00	20,853,680	18 60
Wakefield,	9,290	1894, 1892,	Gas and electricity, . .	192,773 00	7,765,215	18 50
Wellesley,	5,072	1892, 1899,	Electric street lighting, . .	17,975 00	8,936,675	11 00
Westfield,	12,310	1899,	Gas and electricity, . .	150,000 00	8,424,206	16 00

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years:—

ELECTRICITY.

	YEAR ENDING JUNE 30.	
	1900.	1901.
INCOME:—		
From sale of commercial arc lights,	\$8,558 78	\$8,911 03
sale of commercial incandescent lights,	71,087 36	75,290 19
sale of domestic incandescent lights,	33,015 14	41,490 57
sale of electric power,	1,629 86	2,550 11
rent of meters,	1,878 77	2,073 63
rent of fixtures,	—	534 24
other sources,	1,919 92	2,244 49
	\$118,089 83	\$133,094 26
EXPENSES:—		
Coal,	\$61,071 64	\$71,118 80
Oil and waste,	3,017 73	3,883 27
Water,	1,349 83	1,271 47
Wages at station,	36,825 52	40,874 93
Repairs of real estate,	1,697 09	1,178 38
Repairs of steam plant,	5,941 48	8,283 94
Repairs of electric plant,	2,729 83	3,015 86
Station tools and appliances,	1,080 84	711 89
Wages for care of lights, etc.,	15,016 64	15,801 27
Repairs of lines and lamps,	14,189 38	15,426 38
Carbons,	4,510 17	4,859 25
Incandescent lamps,	3,419 19	3,761 93
Globes,	544 56	654 42
Distribution tools and appliances,	2,307 63	5,308 37
General salaries,	15,743 73	17,217 44
Committee expenses,	295 50	389 98
General office expenses,	3,467 82	3,437 36
Rents,	192 00	262 00
Insurance,	5,871 95	6,021 56
Law expenses,	—	2 00
Claims,	100 00	1,306 50
Bad debts,	337 78	321 62
Incidentals,	3,183 98	766 84
	\$182,894 29	\$205,875 46
Leaving a loss in operating account of	\$64,804 46	\$72,781 20
To which is to be added the following:—		
Interest on notes and bonds,	36,904 07	39,023 92
Depreciation,	47,738 37	59,748 72
Losses on other items,	—	218 22
Leaving, as the expenditure for town and city lighting,	\$149,446 90	\$171,772 06
Less gains on jobbing,	1,082 69	1,291 66
on other items,	—	2,280 32
	\$148,364 21	\$168,200 08

GAS.

	YEAR ENDING JUNE 30.	
	1900.	1901.
INCOME:—		
For gas sold by meter,	\$39,339 15	\$46,548 52
From sales of coke,	2,635 59	4,335 75
sales of tar,	1,451 53	2,006 91
other sources,	1 80	1 80
Total,	\$43,429 07	\$52,892 98
EXPENSES:—		
Coal,	\$10,079 97	\$13,692 03
Gas oil,	1,810 59	2,907 04
Purifying materials,	261 16	487 78
Water,	71 19	63 70
Wages at works,	5,136 56	5,835 96
Repairs and maintenance at works,	1,680 40	895 58
Tools, apparatus and machinery,	155 12	250 46
Wages of meter takers, clerical labor in distribution department,	394 99	730 96
Repairs, renewals and maintenance of mains and services,	537 77	1,112 56
Distribution tools, etc.,	319 53	58 72
Repairs and renewals of meters,	444 61	284 99
Gas stove setting, repairs and renewals,	148 35	449 04
General salaries,	2,331 65	2,557 74
Committee expenses,	70 50	75 00
General office expenses,	778 82	937 01
Insurance,	184 61	160 01
Bad debts,	61 18	27 43
Incidentals,	80 00	262 84
Total,	\$24,547 00	\$30,788 85
Leaving an apparent profit on their gas business of	\$18,882 07	\$22,104 13
They have paid for interest on bonds and notes,	\$6,923 21	\$6,770 61
depreciation,	9,371 76	9,026 17
Making a total of	\$16,294 97	\$15,796 78
Less gains on jobbing,	269 73	383 83
The difference between these sums,	\$16,025 24	\$15,412 95
and the gross apparent profit,	18,882 07	22,104 13
Leaves for the years 1900-01 net gains of	\$2,856 83	\$6,691 18

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts:—

	YEAR ENDING JUNE 30.	
	1900.	1901.
ASSETS:—		
Electric:—		
Real estate,	\$144,280 37	\$153,475 81
Steam plant,	207,486 49	222,705 75
Electric plant,	134,695 78	139,697 46
Electric lines,	284,253 08	273,078 94
Other plant items,	147,157 14	168,163 81
Materials,	25,809 15	29,712 15
Gas:—		
Real estate,	87,053 33	82,732 85
Machinery,	57,950 54	55,531 74
Street mains,	58,595 89	58,160 74
Gas meters,	9,359 91	9,759 89
Materials,	8,705 37	7,314 24
Cash (or town treasury),	119,786 31	172,110 49
Due for electric light and power,	17,481 23	19,884 49
Due for gas,	6,159 04	9,734 15
Other accounts due,	3,204 60	7,035 98
Sinking funds,	62,530 34	71,340 81
Deficit,	177,641 25	217,240 48
	\$1,552,149 82	\$1,697,679 78
LIABILITIES:—		
Appropriations for construction,	\$218,927 92	\$264,976 19
for extraordinary repairs,	2,590 00	4,090 00
for bond payments,	84,500 00	95,000 00
for note payments,	82,395 00	72,490 00
for sinking funds,	50,887 39	64,262 53
Overdrafts,	22,158 96	25,337 51
Bonds outstanding,	904,000 00	949,000 00
Notes payable,	166,407 00	190,112 00
Unpaid bills,	13,015 84	23,649 76
Deposits,	1,181 71	1,459 31
Interest due and not paid,	52 50	481 50
Interest accrued,	6,033 50	6,820 98
	\$1,552,149 82	\$1,697,679 78

The following table of data from the several returns is descriptive of the machinery at the stations in the municipalities named on June 30, 1901: —

MUNICIPALITY.	No. of Boilers.	Total Rated Horse-power.	No. of Engines.	Total Rated Horse-power.	No. of Dynamos.	ARC CAPACITY.		INCANDESCENT CAPACITY.	
						No. of Lamps.	Nominal Candle-power.	No. of Lamps.	Nominal Candle-power.
Belmont, .	—	—	—	—	—	—	—	—	—
Braintree, .	3	375	3	625	4	—	—	10,000	16
Chicopee, .	2	270	1	250	6	200	1,200	3,500	16
Concord, .	2	180	2	250	2	—	—	2,700	16
Danvers, .	2	205	2	240	5	135	1,200	3,600	16
Hingham, .	—	—	—	—	—	—	—	—	—
Hudson, .	2	200	2	190	3	30	2,000	1,850	16
Hull, .	3	500	4	895	4	—	—	11,000	16
Marblehead, .	2	260	2	400	7	200	2,000	5,700	16
Middleborough, .	2	220	1 ¹	150	4	85	1,200	2,650	16
Needham, .	—	—	—	—	—	—	—	—	—
North Attleborough, .	2	500	3	550	3	—	—	6,000	16
Peabody, .	2	250	3	475	7	242	1,200	3,080	16
Reading, .	2	250	2	300	5	150	1,200	2,700	16
Taunton, .	3	675	3	765	2 ¹¹	520	1,200	4,650	16
Wakefield, .	2	250	2	250	5	145	1,200	1,650	16
Wellesley, .	—	—	—	—	—	—	—	—	—
Westfield, .	3	240	3	290	7	210	2,000	1,150	16

¹ Also 2 water-wheels, 125 H.P.

² Also 1 power generator, 80 H.P.

The following data from the several returns are descriptive of the outside construction on June 30, 1901, in each of the municipalities : —

MUNICIPALITY.	Total Length of Wire (feet.)	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Streets with Overhead Wires (Feet.)	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.	Number of Motors.
Belmont, . .	225,854	602	9	105,567	—	13	—	—
Braintree, . .	361,370	1,004	78	90,100	—	—	94	—
Chicopee, . .	307,756	425	—	153,878	—	151	23	—
Concord, . .	133,105	842	12	113,800	—	—	8	—
Danvers, . .	370,174	643	12	123,018	—	124	4	3
Hingham, . .	615,407	1,281	—	142,039	—	—	4	—
Hudson, . .	119,108	460	7	61,500	—	—	42	—
Hull, . .	419,545	1,064	17	104,785	—	—	15	—
Marblehead, . .	472,975	918	26	134,000	169	—	9	—
Middleborough, . .	186,224	529	3	94,469	—	53	9	—
Needham, . .	195,440	564	—	127,850	—	—	—	—
North Attleborough, . .	380,267	1,262	37	107,240	3	—	4	—
Peabody, . .	464,745	305	26	135,900	—	130	58	4
Reading, . .	270,300	1,088	15	108,800	—	133	—	—
Taunton, . .	342,792	1,048	—	131,250	18	247	61	19
Wakefield, . .	321,739	828	3	105,322	—	142	3	4
Wellesley, . .	212,200	815	—	105,375	—	—	—	—
Westfield, . .	150,467	487	14	65,526	38	81	—	—

¹ Including 225 feet of wire in 35 feet of underground conduit.

² Including 950 feet of wire in 550 feet of underground conduit.

³ Including 6,559 feet of wire in 1,970 feet of underground conduit.

The following table shows the kind and amount of fuel and number of carbons used during the year ending June 30, 1901, as shown by the several returns:—

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons used.
Belmont,	¹ —	—	3,560
Braintree,	637.0	420.0	3,500
Chicopee,	1,137.0	—	80,400
Concord,	452.6	332.5	472
Danvers,	442.4	561.1	38,000
Hingham,	¹ —	—	96
Hudson,	² 135.4	—	1,100
Hull,	646.6	131.3	400
Marblehead,	718.0	332.0	36,240
Middleborough,	³ 223.2	—	17,627
Needham,	¹ —	—	—
North Attleborough,	⁴ 927.3	—	50
Peabody,	1,562.6	—	52,000
Reading,	561.0	—	40,600
Taunton,	2,037.0	—	105,000
Wakefield,	830.8	—	56,307
Wellesley,	¹ —	—	—
Westfield,	⁵ 417.4	—	38,200

¹ Current bought.³ Also 364.3 cords wood.⁵ Also 250.2 tons coke.² Also 617.2 tons coke.⁴ Also 16.9 tons coke.

The following table shows the number of commercial lights of the different kinds installed on June 30, 1901, in each of the municipal plants, with the number of customers:—

MUNICIPALITY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Belmont,	1	1,200	1	3,259	16	121	1	25	1	1	1
Braintree,	—	—	—	8,005	16	347	—	—	—	9	—
Chicopee,	19	1,200	10	4,432	16	216	—	—	—	—	—
Concord,	—	—	—	3,387	16	136	—	—	—	3	—
Danvers,	4	1,200	3	5,310	16	299	—	—	—	—	—
Hingham,	—	—	—	4,848	16	210	2	32	—	—	—
Hudson,	17	800	6	3,510	16	127	—	—	—	3	—
Hull,	15	1	1	2,900	16	352	—	—	—	1	—
Marblehead,	9	1,200	6	6,875	16	397	—	—	—	6	—
				230	8	158	—	—	—	18	—
Middleborough,	36	1,200	18	2,609	16	—	—	—	—	—	—
				230	32	—	—	—	—	—	—
Needham,	—	—	—	—	—	—	—	—	—	—	—
North Attleborough,	7	1,200	4	4,600	16	132	—	—	—	4	—
Peabody,	6	1,200	5	6,800	16	355	—	—	—	5	—
Reading,	—	—	—	4,744	16	225	—	—	—	—	—
Taunton,	79	1,200	24	6,059	16	182	—	—	—	18	7
Wakefield,	1	1,200	1	3,700	16	151	—	—	—	1	3
Wellesley,	—	—	—	—	16	—	—	—	—	—	—
Westfield,	21	2,000	5	1,204	16	75	—	—	—	3	1

16 amperes.

The following table shows the prices charged by each municipality for commercial lights on June 30, 1901:—

MUNICIPALITY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Belmont,	20 cents, .	-	-	-	\$7.50 per month on moonlight schedule.	Discount of 10 per cent. on bills for incandescent lights if paid before the 15th of the month. Lamp renewals at cost.	
Braintree,	-	6 mills, .	-	25 c. p. lamp on street circuit, \$12 per year.	-	Lamp renewals 25 cents each.	
Chicopee,	11.85 cents,	-	-	-	\$3.00 to \$4.00 per month per light.	Incandescent lamp renewals free and wiring at cost.	
Concord,	12 cents, .	-	-	-	-	Lamp renewals at cost.	
Danvers,	10 cents, .	-	-	-	At meter rates, . .	Lamp renewals at cost.	
Hingham,	1 -	-	-	Special rates according to size of lamp and burning time.	-	Discount of 25 per cent. on payment of bills. Lamp renewals 25 cents each, \$2.75 per dozen.	
Hudson,	20 cents, .	-	-	-	\$8.33 per lamp per month on street light circuits; 20 cents per kilowatt hour on incandescent circuits.	Discount of 10 per cent. if bills are paid within 15 days. Customers pay for lamp renewals.	

¹ Yearly rates, 20 cents; 25 cents to summer residents.

MUNICIPALITY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Hull, . . .	25 cents, .	-	1 $\frac{1}{4}$ cents, .	-	At meter rates, .	Lamp renewals 25 cents each. On all bills paid before the 10th of the month 45 per cent. discount to yearly customers and on all bills of \$36.00 or more per month; 20 per cent. to all others; additional discount of 10 per cent. on net bills of \$75 per month, 20 per cent. on those over \$125 and 25 per cent. on those over \$150 per month. Customers pay for all lamps. Annual meter rental from \$1.75 upwards. Minimum charge of \$10 per year for lighting.	
Marblehead, . . .	1 -	-	-	-	At meter rates, .	Minimum charges to yearly customers 50 cents per month; to others \$1.50.	
Middleborough, .	15 cents, .	-	-	$\frac{3}{4}$ of a cent per lamp hour, .	\$80 per lamp per year,	Lamp renewals at cost plus 25 per cent. Wiring at cost plus 10 per cent.	
North Attleborough,	-	-	$\frac{3}{4}$ of a cent,	-	At meter rates, .	Arc lamps on incandescent circuits only. Customers pay for lamp renewals.	
Peabody, . . .	13 cents, .	2 -	-	-	\$70 per lamp per year burning until 11 P.M. 6 days per week; \$35 per lamp per year burning until 11 P.M. 3 days per week.	5 per cent. discount on bills paid in 15 days; discount of 33 $\frac{1}{3}$ per cent. on quarterly bills of \$30 or more. Customers pay for renewals. Power at 10 cents per K. W. hour.	

Reading,	15 cents,	-	-	-	From 25 to 50 cents per month per 16 c. p. lamp, according to time burned.	-	Original installation of lamps free. Customers pay for renewals. Wiring at cost plus 10 per cent.
Taunton,	20 cents,	-	-	1 cent,	\$1.00 per light per month to 5 lights.	One lamp burning 7 nights per week \$7.00 per month; more than one light \$6.00 each; 3 nights per week \$4.00 per lamp. Single lamp 50 cents per night.	Discount, if payment is made on or before the 20th of the month, on incandescent bills of \$5.00 to \$10.00, 10 per cent.; \$10.00 to \$15.00, 15 per cent.; \$15.00 to \$20.00, 20 per cent.; \$20.00 to \$30.00, 25 per cent. Renewals free.
Wakefield,	20 cents,	-	-	-	Per lamp per month, 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00.	At meter rates of 20 cents per K. W. net.	Minimum charge for incandescent lighting, \$1.00 per month per installation. Renewals, 8, 10, 16 or 20 c. p. lamps at 25 cents; 25 c. p. at 30 cents; 32 c. p. at 35 cents.
Westfield,	-	-	-	-	Incandescents: 16 c. p. lamps burning 7 nights per week until 11 p.m., \$1.25 per month; 6 nights per week until 11 p.m., \$1.15; 5 nights to 9 and 1 night to 11 p.m., \$1.00; 4 nights to 8 and 2 nights to 11 p.m., 85 cents; 3 nights to 6 p.m., 2 until 9 and 1 night to 11 p.m., 70 cents. 10 c. p. lamps 25 per cent. less; 20 c. p. lamps 20 per cent. more than above rates.	\$5.00 per light per month.	Renewals of 16 c. p. and 20 c. p. lamps 25 cents each.

¹ Fifteen cents to yearly customers and to summer customers on bills of more than \$5.00 per month; 20 cents to all others.

² Fifty-five-volt lamps, $\frac{1}{4}$ of a cent; 110-volt lamps, $1\frac{1}{2}$ cents.

The first of the two tables following shows the number of street lights of each candle-power installed on June 30, 1901; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named. The second table contains an exhibit of the cost of these lights to the several municipalities. A more particular description of this table follows it on page 92.

MUNICIPALITY.	No. of Public Lamps.	Nominal Candle- power.	Average Daily Number.	No. of Hours per Night.	No. of Nights per Month.
Belmont, . . . {	165	25	160	} 5.6	24.4
	12	1,200	12		
Braintree, . . . {	115	25	113	} 7.3	26.2
	94	1,200	94		
Chicopee,	151	1,200	151	9.0	29.2
Concord, . . . {	395	25	377	} 8.6	28.2
	8	2,000	8		
Danvers,	124	1,200	124	5.7	24.4
Hingham, . . . {	392	32	383	} 5.0	25.2
	4	1,200	4		
Hudson, . . . {	25	2,000	25	4.8	26.9
	123	25	120	4.8	25.4
Hull,	454	25	289	4.7	25.5
Marblehead, . . {	9	30	8	} 8.5	29.2
	10	16	10		
	41	25	41		
	166	1,600	153		
Middleborough, . {	160	25	160	4.4	22.6
	26	1,200	13	4.7	22.2
			13	7.5	25.2
Needham,	² 445	25	440	4.8	25.4
North Attleborough, .	600	32	600	5.3	26.4
Peabody, . . . {	18	32	18	} 9.9	30.4
	180	1,200	180		
Reading,	133	1,200	132	5.4	25.7
Taunton,	247	1,200	242	8.7	28.5
Wakefield,	145	1,200	145	5.2	26.1
Wellesley,	571	25	571	³ 5.0	24.8
Westfield, . . . {	7	25	7	} 7.3	30.4
	98	2,000	95		

¹ Reported to vary from 1,200 to 2,000; assumed to average 1,600.

² Current supplied free to 10 others by Greendale Chemical and Electric Lighting Company.

³ From data returned by the company; no record kept by the town.

MUNICIPALITY.			Net Loss in Operating.	Interest.	Depreciation.	Other Cost Items.	Total.	Cost per Lamp per Year.	
Belmont,	.	.	\$4,142 43	\$807 48	¹ \$452 33	—	\$5,402 24	25 c. p., \$25 72	1,200 c. p., \$102 90
Braintree,	.	.	4,835 74	3,709 52	3,236 83	\$242 73	12,024 82	25 c. p., 24 59	1,200 c. p., 98 36
Chicopee,	.	.	9,186 88	3,855 10	4,200 49	—	17,242 47	25 c. p., 24 59	1,200 c. p., 99 10
Concord,	.	.	4,229 87	1,711 20	2,250 07	—	8,191 14	25 c. p., 19 72	2,000 c. p., 94 77
Danvers,	.	.	3,817 66	1,898 28	1,745 94	135 21	7,597 09	25 c. p., 19 72	1,200 c. p., 61 27
Hingham,	.	.	4,265 67	1,039 60	1,54 71	—	5,360 98	32 c. p., 13 56	1,200 c. p., 42 35
Hudson,	.	.	1,478 82	1,919 32	1,573 59	—	4,971 73	25 c. p., 18 18	2,000 c. p., 111 58
Hull,	.	.	2,103 59	5,653 26	4,404 48	50 38	12,211 71	25 c. p., 41 59	1,200 c. p., 111 58
Marblehead,	.	.	3,030 76	3,640 72	3,516 74	16 47	10,204 69	16 c. p., 7 45	1,600 c. p., 54 40
Middleborough,	.	.	² 28 81	³ 3,420 40	2,583 96	78 77	6,054 32	25 c. p., ⁴ 19 32	1,200 c. p., ⁴ 81 08
Needham,	.	.	3,119 71	658 92	552 51	—	4,331 14	25 c. p., 9 84	1,200 c. p., ⁶ 146 87
North Attleborough,	.	.	2,015 37	2,998 44	3,228 98	10 58	8,253 37	32 c. p., 13 76	1,200 c. p., 84 03
Peabody,	.	.	10,518 71	3,293 92	2,836 23	—	16,648 86	32 c. p., 24 92	1,200 c. p., 73 04
Reading,	.	.	3,774 44	3,042 60	2,823 95	—	9,640 99	1,200 c. p., 24 92	1,200 c. p., 74 25
Taunton,	.	.	5,534 18	6,032 08	1,640 39	—	17,969 45	25 c. p., 9 25	1,200 c. p., 80 58
Wakefield,	.	.	4,776 89	³ 3,772 89	3,134 73	—	11,684 51	25 c. p., 12 95	2,000 c. p., 60 45
Wellesley,	.	.	3,985 69	680 00	615 80	—	5,281 49	25 c. p., 12 95	2,000 c. p., 60 45
Westfield,	.	.	1,992 60	³ 1,659 00	1,218 23	—	5,833 83	25 c. p., 12 95	2,000 c. p., 60 45

¹ Depreciation, less jobbing income and interest on current account.² Gain on operating account.³ Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant is of the total combined plant, as shown by the books.⁴ Midnight lighting.⁵ All night lights.

NOTE. — In Chicopee, \$2,270.04; in Hull, \$193.43; in Marblehead, \$1,213.22; and in Peabody, \$1,075; have been deducted from the totals given above as the estimated value of light supplied to public buildings, and not in operating accounts.

The last of the foregoing tables is compiled to indicate, as nearly as may be with available data, the cost per lamp per year of the street electric lights in the several municipalities, as determined by the items shown and upon the average daily number of lights used during the year as given in the preceding table. The net loss in operating is the difference between the operating expenses and the income from commercial lighting. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation at the statutory rate of 5 per cent. upon the cost of the plant as shown by the books at the beginning of the year. Whenever the lights are of different kinds or candle-powers, the total cost obtained in the manner indicated is apportioned to each kind according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle-power. The table is devised upon the theory that for all its expenditure the town receives only its street lighting and the income from its commercial business, and that the cost of the former to the town is the difference between such income and the entire cost of carrying on the business. Obviously, this cost is affected by the profit or loss on the commercial lighting. The value of the interior lighting supply to the town buildings is either included as a part of the commercial income, or is allowed in the computations at a fair amount, as determined by the several town managers.

The towns of Middleborough, Wakefield and Westfield operate gas plants, the first since Oct. 31, 1893, the second since Aug. 7, 1894, and the last since June 1, 1899.

The plant at Middleborough makes oil gas, those at Wakefield and Westfield coal gas.

During the year 1901 examinations by the State inspector for candle-power and purity were made twice in Middleborough, three times in Wakefield and four times in Westfield. None of the impurities prohibited by statute were found. The candle-power of Westfield on November 20 was found to be 13.5; the average candle-power in Middleborough was 24.7; in Wakefield, 18.7; and in Westfield, 17.2.

The average price received in Middleborough for gas sold in the year ending June 30, 1901, was \$2.47 per thousand; in Wakefield, \$1.61; and in Westfield, \$1.63. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 91, was, in Middleborough, \$3.72; in Wakefield, \$1.75; in Westfield, \$1.21.

The following table exhibits other data of interest concerning these plants and their operations:—

For Year ending June 30, 1901.

	Middleborough.	Wakefield.	Westfield.
Daily capacity of works (feet), .	10,000	75,000	86,000
Greatest output (feet), . . .	8,800	63,800	78,500
Date of same,	Jan'y 7	Jan'y 11	Dec. 22
Least output (feet),	1,500	13,000	21,300
Date of same,	June 28	July 15	July 16
Gas made (feet), year ending June 30, 1901,	1,610,800	13,368,000	17,317,800
Gas made (feet), year ending June 30, 1900,	1,524,400	8,867,000	15,632,800
Gas sold by meter (feet), year ending June 30, 1901,	1,387,000	11,004,300	15,584,600
Gas sold by meter (feet), year ending June 30, 1900,	1,281,000	7,381,000	14,069,400
Gas supplied to public lamps and public buildings (feet), year ending June 30, 1901,	—	—	329,500
Gas used at works and offices (feet), year ending June 30, 1901, .	—	92,600	222,800
Gas unaccounted for (feet), year ending June 30, 1901, . . .	222,300	2,271,300	1,749,400
Percentage unaccounted for, 1901,	13.80	16.99	10.10
Percentage unaccounted for, 1900,	16.00	15.69	6.56
Total sales of gas, 1900-01 (feet), .	1,387,000	11,004,300	15,914,100
Increase over 1899-00 (per cent.), .	8.27	49.09	10.77
Gas sold per mile of main (feet), .	530,097	960,043	1,241,276
Gas unaccounted for per mile of main (feet),	84,960	198,154	139,335
Number of consumers per mile of main,	52.4	40.7	61.4
Gas sold per consumer (feet), . .	10,124	23,614	20,213
Gas sold per meter light (feet), .	1,926	4,966	4,574
Gas materials used,	Naphtha, 2,137 gallons.	Gas coal, 1,411 tons; gas oil, 846 gallons.	Gas coal, 1,452 tons; coke, 672 tons; cannel, 123 tons.
Fuel used,	Oil, 25,361 gallons; coal, 32.6 tons.	—	Oil, 4,668 gallons.

Street Mains. — Length, in Feet, of Each Size, June 30, 1901.

	Middleborough.	Wakefield.	Westfield.
One inch,	—	870	—
One and one-quarter inch,	50	1,538	252
One and one-half inch,	500	—	—
Two inch,	310	4,393	6,695
Three inch,	12,955	19,076	38,886
Four inch,	—	21,028	15,462
Six inch,	—	11,116	2,924
Eight inch,	—	2,500	2,073
Total length,	13,815	60,521	66,292
Length in miles and feet { miles,	2	11	12
feet,	3,255	2,441	2,932
Increase during the year,	*500	2,333	4,754

Meters. — Number of Each, June 30, 1901.

Two light,	—	42	2
Three light,	100	334	651
Five light,	16	60	77
Ten light,	13	15	17
Twenty light,	5	5	10
Thirty light,	2	2	4
Forty-five light,	—	2	3
Fifty light,	1	4	2
Sixty light,	—	—	3
Eighty light,	—	1	2
One hundred and fifty light,	—	1	—
Total number in use June 30, 1898,	137	466	771
Increase during year,	11	79	65

* Decrease.

ACCIDENTS.

The Board has received notice of seventy-eight instances of escaping gas, causing the death of thirty-six persons and injury to more than sixty-four others.

Fourteen of the fatal cases, or a little more than forty per cent., occurred in Boston. The other fatal accidents occurred in the following places: Fall River, four; Lynn and Worcester, each three; Lawrence and Lowell, each two; and one each in Cambridge, Haverhill, North Attleborough, New Bedford, Somerville and Springfield. In two of the above instances two lives were lost.

Of the non-fatal instances, twenty-two occurred in Boston, four in Fall River, two each in Haverhill, Holyoke, Lowell, Springfield and Worcester, and one each in Amesbury,

Attleborough, Cambridge, Chicopee, Gardner, Lynn, North Attleborough and Pittsfield. Also, in two of the instances where death occurred, one or more persons were injured, but recovered.

Of the fatal cases, nine occurred where water gas was supplied, one where coal gas and twenty-four where coal and water gas mixed were supplied. Of the non-fatal instances, fourteen occurred with water gas, three with coal gas and twenty-eight with coal and water gas mixed.

There were thirteen fatal accidents from electricity, three in Boston, and one each in Attleborough, Brookline, Fall River, Gloucester, Haverhill, Lowell, Revere, Springfield, Winchester and Worcester; and nine non-fatal accidents, of which five occurred in Boston, and one each in Cambridge, Lawrence, Pittsfield and Worcester.

Following is a summary of each case brought to the notice of the Board : —

FATAL ACCIDENTS FROM GAS.

On the night of January 20, Felix Gallagher, aged fifty, was found dead in a gas-fitting shop at the rear of 17 Commercial Street, Worcester. Gas was escaping through an iron pipe and a rubber tube leading to a gas heater. Gallagher had been somewhat despondent on account of the lack of regular employment, but it was uncertain whether or not death was intentional or accidental.

On the evening of January 28, a strong odor of gas was detected coming from the middle tenement at 12 Orswell Street, Fall River. The rooms were forcibly entered, and in the kitchen was discovered a large gas stove with three of the burners partially turned on. Before the stove was the dead body of Mrs. Catherine Calvert, and in an adjoining room the body of her husband, Robert Calvert, was discovered lying across the bed. They had evidently been dead some time, and death was probably accidental.

On the evening of February 26, John H. Morgan, aged forty, was found dead in his room, 80 Union Street, Lynn. Gas was coming from an open jet in the room.

On the morning of March 29, Julia Warren, twenty-two

years old, was found in her room in the Everett House, 175 Back Central Street, Lowell, asphyxiated by gas escaping from an open burner near the bed. She was employed in the house, and, as she did not respond when called, the room was entered, and she was found lying on the bed with life nearly extinct.

Early on the morning of April 28, a man who had registered as George Green, about fifty-five years old, was found unconscious in his room in the Hotel Leverett, 15 Leverett Street, Boston, and expired a few minutes later. The gas was escaping from both burners in the room.

On the evening of May 7, Mrs. Maria Bamford was discovered dead in her room at her home, 297 Hamlet Street, Fall River. The bedroom door and windows were tightly closed, and two gas jets in the room were turned full on. Mrs. Bamford had been in poor health for years, and had been despondent for some time.

Early in the evening of May 16, Mrs. Alice Freeman was discovered in an upper room of her sister's home in North Attleborough, asphyxiated by illuminating gas. She had been afflicted with melancholia for a number of years, and had several times attempted suicide.

On the morning of May 19, the room of John D. Coyle, forty-one years old, and Jeremiah Reardon, forty years old, at 636 Dorchester Avenue, Boston, was entered, and Coyle was found to be dead and Reardon in such a condition that he died later at the City Hospital. Death was due to asphyxiation, caused by gas escaping from an open burner. It was thought the jet had been accidentally turned on during the night. They are reported to have retired in an intoxicated condition.

On the morning of May 26, William Spring, sixty-five years old, living at 608 East Eighth Street, Boston, was found dead in bed in his room. A loose gas cock had apparently been turned off and then on again by accident, and gas was escaping freely into the room.

At about 6 o'clock on the evening of June 3, Eben N. Wardwell was found unconscious at his residence, 84 Pine Street, Lynn. Two physicians were summoned, but death ensued before their arrival. Gas was found escaping from

a rubber tube which had been used to connect with the gas heater. He had suffered from melancholia, which his family and relatives thought had produced temporary insanity, and in that condition he turned on the gas.

On the morning of June 26, at about 6.30, a britannia worker, aged about sixty years, was found dead in his room, No. 20 Bethel Street, New Bedford. He had turned on the gas. It was a case of suicide; he had stated the night before that he was about to kill himself.

About 7 P.M., June 28, Michael Fitzgerald, thirty-three years old, was found dead in bed in his room, No. 282 East Ninth Street, Boston. Gas was escaping from a half-open stop-cock at the bracket burner. All indications favored the theory that the gas had been accidentally turned on.

About 12 M., July 7, George Blackburn, forty-two years old, residing in Lynn, was found dead in bed in his room at the Revere House, Boston, with gas turned on full force. A letter to his brother showed clearly that it was a case of suicide.

On Sunday morning, July 7, Mrs. John Regan of 32 Storrow Street, Lawrence, was found in her bedroom gasping for breath. The room was filled with gas from a partly open gas jet. The physicians were of the opinion that she had a shock previous to the escape of the gas, and that the open jet was attributable to that cause.

On the morning of July 19, Richard W. Walsh was found dead at his home, 62 Exchange Street, Lawrence, from inhaling gas, which was turned on with full force in all the burners in his room, evidently with suicidal intent.

On July 27, Mrs. Ernest Dunn of Somerville, visiting at the house of Leroy W. Dickey, Stevens Street, Lowell, was found lifeless in her room, having inhaled gas during the night. It is understood she had not been in good health, and was very despondent.

At half-past 7 o'clock on the morning of July 31, Albert Piquot was found dead in his room at 195 Hampden Street, Boston, caused by illuminating gas escaping from a widely opened bracket fixture. Attempts had been made to stop the chinks about the door, which was locked on the inside. Evidently a case of suicide.

About 9 o'clock on the morning of August 6, Mary Harrington was found asphyxiated in her room, 21 Fourth Street, Fall River. The room was filled with gas flowing from a half-open burner, which her family think she must have accidentally turned on in the night, after once having turned it off.

On the morning of August 15, William King was found in his room in the Boyden House, Union Street, Lynn, asphyxiated by gas, which was escaping from the gas jet which was wide open. It was evidently a case of suicide, as he had made special effort to prevent the gas from escaping from the room.

Between 5 and 6 o'clock on the evening of August 23, Leroy Cook was found dead in the bath-room of his house, 2 Channing Street, Worcester, with an open gas jet, from which the gas was escaping into the room. In an adjoining sleeping room was a note written by Mr. Cook with lead pencil, telling of discouragement and suicide. It is supposed from surrounding circumstances that Mr. Cook committed the deed the Sunday night preceding.

On the eleventh day of September, Albert Henderson was found dead in a room in the dwelling house No. 325 River Street, Haverhill, at about 10 A.M. The room was filled with gas. The gas was fully turned on, the burner tip removed and the door locked. It was a case of suicide, and a book found in one of his pockets had written in it the following: "This is a case of asphyxiation by gas; no coronor's verdict is needed. Kindly send news to 'parties named below.'"

On September 19, John Robertson was found dead in his sleeping room at 131 Jencks Street, Fall River. He had been drinking heavily for some weeks. The windows were closed, and the gas was turned full on. Death probably due to accident, the result of intoxication.

On September 22, Lewis Schofield, about twenty-one years of age, was found dead in his room at 483 Dudley Street, Boston, with the gas turned fully on. He was apparently intoxicated when he retired to his room, and in his stupor either blew out the gas or inadvertently turned it on when extinguishing the light.

A man who was supposed to be Joseph Poore committed suicide on the night of September 26 at the Hotel Albany, Washington Square, Worcester. He locked the door and pushed the key out into the hall from under the door, turned the gas on full force, closed the window tightly, then lay down on the bed without removing his clothing.

Mrs. Mary M. Taylor committed suicide in her room, at 81 Main Street, Springfield, on the evening of September 26. She attached two rubber tubes to the jets of the gas fixture, and, after turning on the gas, lay down on the floor and put the tubes in her mouth. It is believed that her mind had been unbalanced by the sudden death of her husband some time before, from heart disease.

At 9.50 A.M., on October 7, Geo. A. Martin was found dead in his room at 40 Dwight Street, Boston, from gas which was still escaping through the open key of a bracket burner. From circumstances connected with the case, it is evident that it was a case of suicide.

On the evening of October 21, the body of Benjamin F. Mills, forty years old, of Cambridge, was found in a closet in Odd Fellows' Hall, Cambridge Street, East Cambridge, asphyxiated by gas escaping from a wide-open burner. It was evidently a case of suicide; he had been out of health and despondent for some time.

On November 19, Herbert H. Stanton of Roxbury was found unconscious in the room which he was temporarily occupying, at 403 Charles Street, West End, Boston, suffering from inhaling gas. The gas cock was one of the old-fashioned kind, without a check to prevent its turning fully round. It is thought he came home somewhat under the influence of liquor, and turned the key too far. He was removed to the Massachusetts General Hospital, where he died November 21.

About 2 P.M., November 27, David McLaren, forty-five years old, was found in an insensible condition in his bedroom at 51 Gray Street, Boston. A piece of rubber tubing had been adjusted to the tip of the bracket burner, and the key was turned so that the gas escaped and the gas was inhaled at the free end of the tubing. McLaren was removed to the City Hospital, but was found dead on arriving there.

At 6 o'clock on the morning of November 28, gas was found to be leaking from a main on Dartmouth Street, near Columbus Avenue, Boston. In the course of the search to find the escaping gas the cellar in the drug store on the corner of the two streets was inspected, and on the floor Edward Carroll, a night clerk of the drug store, was found dead. It is presumed that he was overcome by the gas while searching for the point from which it was escaping.

On the morning of November 28, John Johnson, of 1 Boston Avenue, Somerville, committed suicide by inhaling gas which came from an open burner in a chandelier suspended from the centre of the ceiling. He had not been in the habit of using gas, and the fact that the stop cock turned with great difficulty was sufficient evidence that he turned it on with suicidal intent.

At 7.30 on the morning of December 1, Winborn McPhail, eighteen years old, was found unconscious in bed in his room at 1038 Washington Street, Boston. The air of the room seemed to be thoroughly saturated with illuminating gas, which was still escaping from the bracket burner which was open to its full extent. He was taken to the Boston City Hospital, where he died on the morning of December 3. The circumstances of the case indicate that the death was accidental and not suicidal.

At 8.30 on the morning of December 9, the dead body of Thomas Flannery was found on the floor of his chamber, 38 East Springfield Street, Boston. The air of the room was fully charged with illuminating gas, which was still escaping from an open bracket burner. The circumstances indicate that the death was by accident.

At 9 o'clock on the morning of December 28, John Murphy was found dead in his bed at his room, 58 Tyler Street, Boston, with the key at the bracket fixture turned on to its fullest extent, and the air of the room charged with illuminating gas. No motive for suicide was discovered, and the circumstances were consistent with an accidental death. He had come to Boston recently from Bridgewater, where a brother resided.

OTHER ACCIDENTS FROM GAS.

On Thursday evening, January 2, several inmates of the boarding house of Mrs. Martel, 1149 Pleasant Street, Fall River, were overcome by gas escaping from a jet in the parlor, one of them nearly dying. It is thought one of the boarders upon leaving the parlor absent-mindedly blew out the gas instead of turning it off.

On the morning of January 20, at 2 Cumston Street, Boston, four persons were nearly overcome by escaping gas. One of the tenants, Vernon King, awoke very early, partially overcome, but dragged himself to the window, where he was resuscitated. He then aroused the other tenants. The gas men had been at work the previous day, repairing a leak in the next house, but it was not known how the gas entered King's house.

On the forenoon of January 21, three persons of one family were found at their home, 15 Birch Street, Jamaica Plain, Boston, nearly asphyxiated. Physicians were summoned, and they were revived.

On January 26, Miss Sadie Hull of 70 Smith Street, Lowell, was overcome by gas escaping from a radiator. She was found unconscious, but a physician was immediately summoned, who succeeded in reviving her.

On February 10, several people were made ill, some of them seriously, by gas escaping from a leak in a gas main in the vicinity of Tudor and C streets, South Boston. The escaping gas was discovered on the evening of February 9, and the leak was not located until early on the morning of February 11; in the mean time, about seventeen people had been more or less seriously affected.

On the evening of February 11, a young woman giving the name of Sadie Leavitt was discovered lying unconscious on the bed in her room in the Spaulding block, corner of Central and Prescott streets, Lowell. The gas jet was turned on full, and the stories of the young woman and other inmates of the house indicated that suicide had been attempted.

On the afternoon of February 16, a jobber by the name of Casey, employed by the Boston Gas Light Company, while thawing out a pipe at 118 Commonwealth Avenue,

Boston, was overcome by gas. A physician was called, who revived him.

On the morning of February 19, six people, residing at 83 and 85 Fort Avenue, Roxbury, were made somewhat ill by inhaling gas which had escaped from a leaking main in front of these houses.

On the morning of March 1, Ernest Ouellette, thirty years old, was found unconscious in his room at the McKinley House, Fall River, with the gas turned on. It was thought he either blew out the gas or accidentally turned it on again after shutting it off.

On March 18, William H. Murray, twenty-two years old, was found in his room at 1 Hancock Street, Boston, suffering from gas asphyxiation. He was taken to the Massachusetts General Hospital, where he recovered. It was thought he left the gas turned on by mistake.

On the afternoon of March 26, three men, William W. Fairbanks, Gaetano Pannella and Patrick Mitchell, were overcome by gas escaping from a main in Hestia Park, Roxbury. Two of the men were engaged in digging a sewer trench, and while working at some depth the gas escaped, rendering them unconscious, and the third man came to their rescue. They were removed to the City Hospital, where they subsequently recovered.

On the afternoon of March 27, Charles Townes, twenty-six years of age, was discovered unconscious in his room in the lodging house at the corner of South Main and Rodman streets, Fall River. There was evidently a leak in the gas pipe, since the cocks were found to be closed.

On the morning of April 4, Philip McLaren, a lodger at 79 Carver Street, Boston, was found unconscious in his room, with the gas escaping. The gas cock was found partly turned on.

On the morning of April 5, Minnie K. Blodgett, rooming at 3 Yarmouth Street, Boston, was discovered unconscious in her room. The gas was escaping from a partly open cock. She was partially revived, and then removed to the City Hospital.

At noon of May 10, John Matthews, aged thirty-five

years, of Chelsea, was found unconscious in his room at the Commercial House, Lynn, with the gas turned on.

Very early in the morning of May 28 a police officer noticed a strong odor of gas escaping from the houses at 86 and 88 Leverett Street, Boston. He aroused the occupants, some of whom were partially overcome. On investigation, it was found that the gas was escaping from three wide-open burners in the saloon below the tenements.

. On the forenoon of June 7, Maggie Rowan, aged thirty-five years, was found lying on the bed in her room, 26 Grand Street, Haverhill, with the gas almost fully turned on. She was taken to the Hale Hospital.

On the morning of August 1, Charles G. Langhauser, living at 295 Park Street, Holyoke, was severely burned by the flames from a gas explosion. Mr. Langhauser went into the cellar with a light, and opened the door to the ice-box, when an explosion occurred, due to the gas which had been escaping in the ice-box all night coming in contact with the light.

On the morning of August 7, Edward P. Young of 8 Baldwin Street, Haverhill, was found in an unconscious condition, due to inhaling illuminating gas. After retiring to his room he had gone into another room, closed the windows and door and turned on the gas.

Early on the morning of August 20, Allison S. Ball, a provision dealer at 192 Lincoln Street, Worcester, was severely burned about the face by an explosion of gas in his refrigerator, into which he carried a lighted lantern. In the refrigerator is a gas jet, and it is thought that the cock was partly opened, so that the flame of the lantern ignited the escaping gas.

It is claimed that defective electric wires caused a leak in a gas pipe and an explosion of gas at the Royal Theatre, No. 12 and 14 Shawmut Avenue, Boston, on the afternoon of September 2, by which nearly forty persons were in danger of their lives; and two, Eva Owens of 17 Weston Street and Kitty Doyle of 2 Grove Terrace, were overcome by gas and taken to the City Hospital, where they afterwards recovered. A number of others were more or less affected,

but were taken to their homes, where they received proper treatment.

Silvio Origo, a teacher of languages, was nearly asphyxiated Monday night, September 2, in his boarding place, 43 Howard Street, Boston. About midnight, groans were heard proceeding from his room, and upon an investigation the room was found to be full of gas, and its occupant rapidly becoming unconscious from the effect. The gas was found to be almost fully turned on, and in a most peculiar manner. There was a book case in the room near the gas jet, and one of the books of the top shelf had fallen over and struck the key in such a manner as to turn on the gas. A physician was summoned, who in a short time pronounced him out of danger.

Thomas Tibbetts, aged sixty, attempted to commit suicide in a room over his shop, 16 Avery Street, Boston, on the morning of September 9, by turning the gas on full force. He had been despondent for some time. He was discovered in time to be taken to the City Hospital, where he recovered.

Edwin Clarke, twenty-eight years of age, employed in Boston as a gas fitter, went looking for a gas leak with a lighted lantern on the afternoon of September 16, at 474A Columbus Avenue, Boston, and found it by an explosion which severely burned his face and arm. He was taken to the Emergency Hospital, where he was properly treated.

At Chicopee, on the morning of October 3, Michael Shea, an employee of the J. Stevens Arms and Tool Company, was severely burned by the ignition of gas in an enameled oven, which was equipped with half a dozen gas burners, some of which had been accidentally left open, allowing the oven to fill with gas. Shea went into the oven to light the burners with a torch, and the gas at once ignited.

At a late hour on the night of October 9, Mrs. Frank Kenny, residing at 79 Waltham Street, Boston, was found unconscious on her bed, and the room filled with gas which was pouring from open burners. She was taken to the City Hospital, where she recovered.

Dr. Benjamin of Huntington, who registered at the Bur-

bank House, Pittsfield, Thursday evening, October 10, came near being asphyxiated by blowing out the gas before retiring. Fortunately, he had left the window open, and his life was saved.

Two elderly women, named Robertson, narrowly escaped death from breathing illuminating gas on the afternoon of October 13, at their home, 21 Salem Street, Springfield. They had lighted the burners under the water-back of the gas range, but apparently failed to light all the jets, so that a considerable volume of gas escaped into the room, thereby causing unconsciousness, from which they recovered in a short time.

Miss Florence Johnson, residing at the home of her aunt, Welcome Place, Springfield, was overcome by gas on Thursday, October 17. She had been ill, and her aunt left her at about midnight, leaving the gas turned low, but the windows closed. It was not known just how the accident occurred, but the theory is that a gust of wind from open windows in the adjoining rooms blew the door together, thereby causing the light to go out, but leaving the gas turned on.

On the evening of October 21, Henry Gingrass of 67 Pinckney Street, Boston, was found in his room half-conscious at about 10 P.M. Two gas jets were turned on, and a box placed against the door. After he had been restored, he declared, and so did his wife, that he had no intention of harming himself.

James Galvin, a gas fitter, of No. 1 Pilgrim Place, Dorchester, was overcome by gas during the forenoon of October 22, while at work in a house at 4 Dudley Place, Roxbury. He was taken to the City Hospital, where he recovered.

Daniel McLaughlin of 20 Bennett Street, Boston, was found on the floor of his room, unconscious, on the night of October 30, having been overcome by escaping gas from a defective fixture in his room.

On November 1, an explosion of gas at North Attleborough occurred in the jewelry factory of J. O. Copeland & Co., by which Miss Addie Franklin, a book-keeper, was quite badly burned. The gas had been leaking into a vault,

and when Miss Franklin lighted a match it caused an explosion.

On the night of November 1, Mrs. Annie E. Pierce of Assonet registered at the McKinley House, Fall River, and was assigned a room. At 9.30 the following morning, after the door was broken open, she was found unconscious, with the room full of gas, which was escaping from a wide-open burner. She was taken to the hospital, where she recovered.

Thomas Hughes, a gas fitter, while trying to repair a pipe from which gas was escaping, at 297 Tremont Street, Boston, on November 4, was overcome and fell to the floor, receiving a bad gash on his head. The escaping gas coming in contact with his light caused an explosion, which called out the fire department. He was discovered by two firemen, who brought him safely from the building and had him carried to the City Hospital.

On the morning of November 15, Michael Corcoran was found unconscious in his room at Hotel Boylston, Cambridge Street, Boston. He registered at the hotel the night before. He was sent to the Massachusetts General Hospital, where he recovered.

At Gardner, on the afternoon of November 18, T. Albert Glasheen, an employee of the Gardner Gas Fuel and Light Company, while repairing a leak in a gas pipe in West Broadway, was overcome by escaping gas. He was taken into a neighboring house, a physician called, and he was resuscitated in about forty-five minutes.

On Saturday, November 23, Laurant Poisson, while building a fire in the kitchen stove at his home in Attleborough, accidentally turned on a gas cock of a gas stove, and before he realized it was overcome by the escaping gas. When the family smelled the gas and investigated as to the cause, Mr. Poisson was found face downward on the floor, and was resuscitated only after strenuous efforts.

A leakage of gas from the pipes of the Boston Gas Light Company, near the corner of Dartmouth Street and Columbus Avenue, Boston, on the morning of November 28, which caused the death of Edward Carroll, as noted under the

head of fatal accidents, also affected nearly seventy persons sleeping in two adjoining buildings, some twenty of them quite seriously, and these were with difficulty aroused from the stupor caused by the escaping gas. Two policemen, investigating the cause and awakening the above occupants while removing the body of Carroll, were so overcome that they were taken to Station 5, where a physician was able to restore them.

On the afternoon of December 2, Martin Moran, a laborer in the employ of the Amesbury and Salisbury Gas Company, while repairing a leak in the main pipe at the corner of Main and Mills streets, Amesbury, was overcome by escaping gas. He was taken to a drug store near by, a physician called, and he was resuscitated.

On the morning of December 6, Katie Shane, aged twenty-two, was discovered in her room at 49 Chambers Street, Boston, with the gas turned fully on. She was removed to the Massachusetts General Hospital, where she recovered.

John Bateman, the companion of Thomas Flannery, who was found dead at 38 East Springfield Street, Boston, on the morning of December 9, was taken to the City Hospital in a very serious condition, where he finally recovered.

About 1.30 o'clock on the afternoon of December 12, three men were quite seriously burned at the gas works in Holyoke, while taking off the man-hole plate to the wash box of the water-gas apparatus. When two of the men started to look through the man-hole, what gas was left exploded, burning them and another man standing near quite seriously. Their names were Frank Fairbanks, assistant superintendent, Michael Rourke and Michael Austin.

At an early hour on the morning of December 20, six people were overcome by gas at 2 Perch Street, Roxbury, and were taken to the City Hospital, where they all recovered. The discovery that the gas was leaking was made about 5 o'clock, by Josiah Reddick, and an alleged defective pipe in the cellar is said to have caused the trouble. The escaping gas worked its way up through the different suites of the building, the victims being more or less overcome while asleep. Reddick managed to arouse some of

the inmates ; when the neighbors and police arrived, he was so exhausted that he was obliged to go to the hospital with the others.

On the morning of December 19, August Hederstedt was seriously burned by a gas explosion at Prospect Hall, Prospect Street, Cambridgeport, while looking for a leak with a lighted match.

On the morning of December 24, from a break in a gas main about fifteen feet from the house 24 Bartlett Street, Worcester, the gas filtered through the ground into the cellar, penetrating every part of the house, in which were two women, Mrs. Mary Cronin, and Miss Mary Rafferty. Both were overcome by the gas, and for a time were in a serious condition. Mrs. Cronin managed to attract the attention of passers-by, and a physician was called in, who, after considerable effort, succeeded in restoring them to a normal condition.

FATAL ACCIDENTS FROM ELECTRICITY.

Shortly after 4 P.M. on January 12, Evan A. Lynde, an employee of the Boston Electric Light Company, was sent to the Boylston Street bridge, Boston, to find out the cause of a lamp there located not properly burning the previous night. While standing on top of an iron truss of the bridge, making an examination of the lamp, his hand came in contact with a live portion of the circuit. He received a shock, causing him to fall to the sidewalk, and resulting in his death in a few moments.

At about 4 o'clock on Wednesday morning, January 23, Robert S. Hammerton, who was engaged as a light trimmer by the Fall River Electric Light Company, was found dead on the sidewalk by a night watchman of the U. S. post-office in front of that building, and near to an electric light pole. From marks on his wrist it was evident that he had received an electric shock from the wire on the pole while he was trimming the light.

On March 9, Edward H. McCraven of Winchester, coming down Loring Avenue of that town, in company with a neighbor, William A. Swan, when near the corner of Wen-

dall Street, saw a wire hanging across his path. Mr. McCraven took hold of it to push it aside, and fell backward, calling for help. His companion was powerless to aid him before the shock had taken effect. His right hand was badly burned. The street was very wet and muddy; it had been raining all day, and the conditions were favorable to the fatal result. The line belonged to the Woburn Light, Heat and Power Company.

On April 18, John E. Creighan, an employee of the New England Telephone Company, was at work toward the top of a pole on Winter Street, near the foot of Primrose Street, Haverhill, to which were attached some of the Haverhill Electric Company's wires and several wires belonging to the city of Haverhill. While so engaged he probably received an electric shock from contact with an imperfectly insulated wire of the electric light company, and fell to the street below, striking upon his head and fracturing his skull. He did not apparently regain consciousness, and died the same day. The above is taken from the finding of Judge Abbott, who held an inquest upon the death.

About 9.50 A.M., on April 19, E. B. Seaverns, an employee of the Boston Electric Light Company, while superintending the installing of transformers on the switchboard at the L Street station, received a fatal shock from contact with a live wire carrying upwards of 2,000 volts.

About 7.30 P.M., on May 16, Joseph E. LeClair, a lamp trimmer in the employ of the Worcester Electric Light Company, while engaged in trimming an arc lamp at the corner of Westminster and Forbes streets, in some way received a shock, fell to the ground and was instantly killed.

On the afternoon of May 28, Michael J. Burke, residing in Malden, employed by the Suburban Gas and Electric Company of Revere, while examining the fuse to a transformer located on a pole about thirty feet from the ground at the corner of Broadway and Pleasant Street, Revere, received a shock which caused him to loosen his hold on the pole. He fell to the ground, and received injuries which resulted in his death on the following day.

About 8 o'clock on the evening of June 12, Frederick W.

Lutolf, of 205 High Street, Springfield, was instantly killed by placing his hand on an electric light pole at the corner of Woodward Avenue and High Street, which had been set on fire by a defective insulation or broken wire. He had been cautioned by one of his neighbors to keep away from it, but paid no attention to the warning.

Late Sunday evening, July 21, Bertram O. Davis of Gloucester, a conductor on the Gloucester division of the Lynn & Boston Street Railway, was instantly killed by coming in contact with a broken wire belonging to the Gloucester Electric Company in front of Ransom & Co.'s store, in East Gloucester. He took hold of one end of it with the intention of coiling it up, and received a heavy current through his body. Physicians were quickly summoned, but could not restore him to life.

On the evening of August 3, Thomas A. Welsh, an employee of the Brookline Gas Light Company, met with a fatal accident on Chestnut Hill Avenue, Brookline. He discovered an electric light was out, climbed the pole for the purpose of adjusting the same, and came in contact with the live wire. He was thrown from the pole by the shock and fell to the ground, striking on his head.

On the morning of October 19, William Getro, a lineman for the Boston Electric Light Company, while adjusting carbons at the top of the pole, corner of Albany and Dover streets, Boston, received a shock of such force as to break his safety belt near the hooks which gripped the pole's cross-arm, fell to the sidewalk, striking on his head, and was instantly killed. Evidently he turned on the current accidentally while adjusting the carbons.

At 3.30 on the afternoon of November 12, David S. Main, a lineman in the employ of the telephone company, was killed on Fourth Avenue, Lowell, by coming in contact with the wires of the Lowell Electric Light Corporation. He was at work on a telephone wire that ran close to an electric light wire. People who discovered his condition were afraid to go to his assistance, on account of the wires being heavily charged; and the body could not be removed until word was sent to the office of the electric light company and the current turned off.

Frederic Slade, twenty-nine years of age, residing in Rumford, R. I., was instantly killed at an early hour on the morning of November 26, at the plant of the Attleborough Steam and Electric Company. He was employed by the R. I. Supply and Engineering Company of Providence, and was making exhaust piping connections at the power station of the Attleborough plant. While adjusting a valve with his right hand, he reached with his left to the generator for a ratchet, thereby forming a short circuit for a powerful current.

OTHER ACCIDENTS FROM ELECTRICITY.

On the morning of January 14, Edward O. Kelley, living at 53 Norfolk Street, Boston, was badly burned by an electric shock at the Edison plant, 316 Atlantic Avenue, Boston. Kelley was cleaning a switchbox, when he accidentally moved the rod to the circuit notch. He was immediately rendered unconscious. The burns were confined to his hands and face, as he fell across another charged wire.

On April 16, at Pittsfield, Joseph A. Crosley, janitor at the Pittsfield Electric Company's station, received a severe shock from a 1,000 volt circuit that prostrated him for some time and burned one hand severely. He was scrubbing behind the switchboard with some waste that was wet from contact with a wet floor, and in some way came in contact with one of the wires on the board.

On the morning of July 2, at Lawrence, Frank Pefrocher, while engaged in painting the bridge connecting North and South Lawrence, and owned by the Boston & Lowell Railroad, not noticing the wire of the Lawrence Gas Company that furnishes the current for the arc lights lighting the same, managed to come in contact with said wire, and was somewhat burned about the hands and breast.

About 3.30 on the afternoon of July 23, John Healy, an employee of the Boston Electric Light Company, while engaged in painting a pole at B Street, corner of Chestnut Place, Boston, lost his footing, grasped a live wire of 500 volts with his right hand and a 2,000 volt circuit wire with his left hand. He was removed from the pole by his associates. Injuries consisted of bad burns on his hands; the fore finger of the right hand was gone at the first joint.

On the afternoon of August 21, William C. Green of 24 Pleasant Street, Boston, desiring to see a baseball game, climbed an electric light pole outside of the fence, placed one hand on a live wire, receiving such a shock that he fell to the street, a distance of about fifteen feet. He was sent to the Emergency Hospital. No bones were found to be broken, but several severe contusions on one side and one hip.

About 4.30 P.M., August 29, John C. Crawford, twelve years of age, climbed a pole of the Suburban Light and Power Company in the yard at the rear of 33 Winslow Street, Boston. The boy stated that in reaching the top arm of the pole he grasped the pole with his right hand and with his left hand grasped one of the wires next to the pole. He received several slight burns on the hand, shoulder and hips, the latter while being removed from the pole by Capt. McManus of Hook and Ladder Company No. 4.

While attaching wires to poles on Pleasant Street, Cambridge, on the afternoon of September 7, Walter S. Smith, a lineman, was quite seriously burned about the hand and legs by coming in contact with a live wire.

About 8 o'clock on the morning of September 26, Joseph Wood, a lineman, employed by the Worcester Electric Light Company, at Worcester, while engaged in repairing wires on Humboldt Avenue, near Salisbury Park, came in contact with a live wire. His cries were heard at the power station, and the power shut off. His right hand was badly burned half way through.

On October 9, J. Leary of 26 Albion Street, an employee of the Electric Light Company, Boston, came near losing his life while at work in the man-hole of an electric light conduit. He absent-mindedly took hold of two live wires at the same time, completing the circuit, by which he was knocked down; but his hand still clinched the wires, which burned through the flesh to the bone, and he would probably have been killed on the spot if a fellow workman had not knocked the wires out of his hand.

GAS COMPANIES.

The following table shows the corporate names and capital of the gas companies in active operation on the thirtieth day of June last, also the localities supplied, with the population of each according to the census of 1901. Unless otherwise noted the par value of each share is \$100 :—

CORPORATE NAME.	Localities Supplied.	Population.	Capital.
Adams Gas Light Co.,	Adams,	11,134	¹ \$17,300
Amesbury & Salisbury Gas Co., . .	Amesbury,	9,473	60,000
Amherst Gas Co.,	Amherst,	5,028	40,000
Arlington Gas Light Co.,	Arlington,	8,603	70,000
	Belmont,	3,929	—
	Winchester,	7,248	—
Athol Gas and Electric Co.,	Athol,	7,061	40,000
Attleboro Gas Light Company Corporation,	Attleborough,	11,335	46,400
Bay State Gas Co.,	Boston (in part), ²	—	2,000,000
Beverly Gas & Electric Co.,	Beverly,	13,884	142,000
Boston Gas Light Co.,	Boston (city proper),	167,257	³ 2,500,000
Brockton Gas Light Co.,	Brockton,	40,063	178,500
Brookline Gas Light Co.,	Brookline,	19,935	2,000,000
	Boston (Brighton, Roxbury, South Boston and Dorchester districts),	417,942	—
Cambridge Gas Light Co.,	Cambridge,	91,886	700,000
Charlestown Gas & Electric Co., . .	Somerville (in part),	* 34,266	—
	Charlestown,	40,652	⁴ 500,000
	Somerville (in part),	* 27,377	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Chelsea Gas Light Co.,	Chelsea,	34,072	300,000
	Everett (in part),	—	—
Chicopee Gas Light Co.,	Chicopee,	19,167	62,500
Citizens' Gas Light Co.,	Quincy,	23,899	33,000
Clinton Gas Light Co.,	Clinton,	13,667	³ 73,000
Cottage City Gas & Electric Light Co.,	Cottage City,	1,100	25,000
Danvers Gas Light Co.,	Danvers,	8,542	⁴ 20,000
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	7,457	⁴ 80,000
	Hyde Park,	13,244	—
Dorchester Gas Light Co.,	Boston (Dorchester district),	77,483	519,600
	Milton,	6,578	—
East Boston Gas Co.,	Boston (East Boston),	45,756	¹ 220,000
Easthampton Gas Co.,	Easthampton,	5,603	30,000
Fall River Gas Works Co.,	Fall River,	104,863	450,000
Fitchburg Gas & Electric Light Co.,	Fitchburg,	31,531	⁴ 150,000
Framingham Gas, Fuel & Power Co.,	South Framingham,	* 9,500	75,000
Gardner Gas, Fuel & Light Co., . .	Gardner,	10,813	26,200
Gloucester Gas Light Co.,	Gloucester,	26,121	⁴ 80,000
Greenfield Gas Light Co.,	Greenfield,	7,927	⁴ 50,000

¹ Par value, \$25.² Sold principally to other companies.³ Par value, \$500.⁴ Par value, \$50.

* Estimated.

CORPORATE NAME.	Localities Supplied.	Popu- lation.	Capital.
Haverhill Gas Light Co., . . .	Haverhill, . . .	37,175	¹ \$75,000
Ipswich Gas Light Co., . . .	Ipswich, . . .	4,658	16,000
Jamaica Plain Gas Light Co., . . .	Boston (Wards 22 & 23),	98,494	250,000
Lawrence Gas Co., . . .	Lawrence, . . .	62,559	800,000
	Methuen, . . .	7,512	-
	North Andover, . . .	4,243	-
	Andover, . . .	6,813	-
Leominster Gas Light Co., . . .	Leominster, . . .	12,392	50,000
Lexington Gas & Electric Co., . . .	Lexington, . . .	3,831	35,000
Lowell Gas Light Co., . . .	Lowell, . . .	94,969	647,000
	Dracut, . . .	3,253	-
	Tewksbury, . . .	3,683	-
	Chelmsford, . . .	3,984	-
Lynn Gas & Electric Co., . . .	Lynn, . . .	68,513	500,000
	Swampscott, . . .	4,548	-
	Saugus, . . .	5,084	-
Malden & Melrose Gas Light Co., . . .	Malden, . . .	33,664	335,000
	Melrose, . . .	12,962	-
	Medford (in part),	-	-
	Everett (in part),	-	-
Marblehead Gas & Electric Light Co.,	Marblehead, . . .	7,582	20,000
Marlborough Gas Light Co., . . .	Marlborough, . . .	13,609	50,000
Massachusetts Pipe Line Gas Co., . . .	-	-	1,000,000
Milford Gas Light Co., . . .	Milford, . . .	11,376	72,300
	Hopedale, . . .	2,087	-
Nantucket Gas Light Co., . . .	Nantucket, . . .	3,006	36,000
Natick Gas Light Co., . . .	Natick, . . .	9,488	20,000
New Bedford Gas & Edison Light Co.,	New Bedford, . . .	62,442	650,000
Newburyport Gas & Electric Co., . . .	Newburyport, . . .	14,478	140,000
Newton & Watertown Gas Light Co.,	Newton, . . .	33,587	250,000
	Watertown, . . .	9,706	-
	Wellesley, . . .	5,072	-
	Weston, . . .	1,834	-
North Adams Gas Light Co., . . .	North Adams, . . .	24,200	50,000
Northampton Gas Light Co., . . .	Northampton, . . .	18,643	² 75,000
North Attleborough Gas Light Co., . . .	North Attleborough, . . .	7,253	68,100
	Wrentham, . . .	2,720	-
Norwood Gas Light Co., . . .	Norwood, . . .	5,480	12,000
People's Gas & Electric Co. of Stoneham,	Stoneham, . . .	6,197	10,000
	Reading, . . .	4,969	-
Pittsfield Coal Gas Co., . . .	Pittsfield, . . .	21,766	62,500
Plymouth Gas Light Co., . . .	Plymouth, . . .	9,592	40,000
Roxbury Gas Light Co., . . .	Boston (Roxbury district), . . .	105,393	600,000
Salem Gas Light Co., . . .	Salem, . . .	35,956	300,000
	Peabody, . . .	11,523	-
South Boston Gas Light Co., . . .	Boston (South Boston),	67,809	440,000
Southbridge Gas & Electric Co., . . .	Southbridge, . . .	10,025	¹ 50,000
Spencer Gas Co., . . .	Spencer, . . .	7,627	85,000
Springfield Gas Light Co., . . .	Springfield, . . .	62,059	500,000
	West Springfield, . . .	7,105	-
Stoughton Gas & Electric Co., . . .	Stoughton, . . .	5,442	24,000
Taunton Gas Light Co., . . .	Taunton, . . .	31,036	¹ 160,000
Waltham Gas Light Co., . . .	Waltham, . . .	23,481	175,000
Webster Electric Co., . . .	Webster, . . .	8,804	45,000
	Dudley, . . .	3,553	-
Williamstown Gas Co., . . .	Williamstown, . . .	5,013	20,000
Woburn Gas Light Co., . . .	Woburn, . . .	14,254	45,100
Worcester Gas Light Co., . . .	Worcester, . . .	118,421	500,000

¹ Par value, \$50.² Par value, \$25.

The following are the names of the owners of gas works not owned by gas companies and the localities supplied:—

Holyoke Water Power Company, Holyoke.
Otis Company, Ware.

The company at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Holyoke, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Waltham and Webster supplied electric light.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth:—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300 00
Amesbury,	7	7	60,000 00
Amherst,	44	43	39,800 00
Arlington,	18	13	64,300 00
Athol,	9	6	24,900 00
Attleboro,	22	19	44,000 00
Bay State,	5	—	—
Beverly,	41	41	142,000 00
Boston,	6	1	500 00
Brockton,	38	37	177,500 00
Brookline,	16	13	2,000 00
Cambridge,	496	439	619,200 00
Charlestown,	268	246	455,850 00
Chelsea,	101	93	292,500 00
Chicopee,	15	2	5,000 00
Citizens' (Quincy),	7	7	33,000 00
Clinton,	6	6	73,000 00
Cottage City,	3	3	25,000 00
Danvers,	17	16	11,950 00
Dedham,	22	8	3,250 00
Dorchester,	11	6	1,400 00
East Boston,	155	133	197,725 00
Easthampton,	41	30	22,400 00
Fall River,	34	25	79,500 00
Fitchburg,	48	42	130,250 00
Framingham,	17	15	72,000 00
Gardner,	12	11	22,200 00
Gloucester,	82	80	76,350 00
Greenfield,	38	27	39,500 00

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Haverhill,	7	4	\$74,900 00
Ipswich,	12	12	16,000 00
Jamaica Plain,	88	81	208,200 00
Lawrence,	308	273	708,000 00
Leominster,	57	55	49,700 00
Lexington,	7	7	35,000 00
Lowell,	362	302	572,500 00
Lynn,	159	148	482,800 00
Malden,	135	121	319,100 00
Marblehead,	30	27	16,250 00
Marlborough,	15	15	50,000 00
Massachusetts Pipe Line,	8	7	999,900 00
Milford,	60	52	70,400 00
Nantucket,	44	41	34,700 00
Natick,	21	21	20,000 00
New Bedford,	390	346	587,000 00
Newburyport,	104	88	118,700 00
Newton,	175	162	234,300 00
North Adams,	30	21	48,400 00
Northampton,	52	38	45,500 00
North Attleborough,	37	32	64,300 00
Norwood,	4	3	9,333 33
People's (Stoneham),	10	8	9,000 00
Pittsfield,	54	42	52,900 00
Plymouth,	37	29	25,900 00
Roxbury,	4	-	-
Salem,	196	178	287,600 00
South Boston,	7	1	1,000 00
Southbridge,	71	69	47,750 00
Spencer,	14	14	85,000 00
Springfield,	67	58	206,100 00
Stoughton,	8	8	24,000 00
Taunton,	153	142	150,050 00
Waltham,	122	110	161,500 00
Webster,	22	20	30,000 00
Williamstown,	5	5	20,000 00
Woburn,	40	40	45,100 00
Worcester,	205	184	547,800 00

The following statistics exhibit a summary of the financial operations of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board : —

	FOR YEAR ENDING JUNE 30.	
	1900.	1901.
INCOME :—		
For gas sold by meter,	\$6,357,368 00	\$6,885,029 77
For gas supplied to public lamps,	175,752 26	172,828 75
From sales of coke,	242,896 32	279,073 15
sales of tar,	128,259 01	112,989 72
sales of ammoniacal liquor,	28,694 09	29,855 00
rent of meters,	2,092 13	2,095 62
rent of gas stoves and engines,	514 12	973 26
public lamps other than gas lamps,	1,120 00	1,313 70
other sources,	4,455 09	144 50
Total,	\$6,941,151 02	\$7,484,303 47
EXPENSES :—		
1. Coals,	\$965,991 98	\$1,038,946 57
2. Enrichers,	663,164 83	571,318 91
3. Purifying materials,	57,440 91	72,129 19
4. Water,	21,149 18	20,908 36
5. Wages at works,	498,426 39	520,345 86
6. Repairs and maintenance of works,	241,158 35	250,290 56
7. Apparatus and machinery,	17,828 91	27,745 18
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	218,837 96	228,226 08
9. Repairs, renewals and maintenance of mains and service pipes,	191,031 12	199,286 32
10. Distribution tools and appliances,	26,557 83	25,341 03
11. Repairs and renewals of meters,	85,554 59	85,608 13
12. Gas stove fixing, repairs, etc.,	30,805 32	35,909 19
13. Lighting and repairing (gas lamps only),	12,624 27	13,494 98
14. Lighting and repairing, and materials used for other lamps,	1,234 26	1,033 87
15. Directors' allowances,	11,464 45	10,048 30
16. Salaries of officers,	130,093 24	139,940 79
17. General salaries,	137,251 97	152,209 03
18. Rent of offices,	29,577 59	27,470 92
19. General office expenses,	85,121 10	93,888 02
20. Taxes,	362,285 60	410,524 04
21. Insurance,	52,709 31	63,630 10
22. Law expenses,	28,908 02	66,395 70
23. Claims,	3,787 21	8,636 98
24. Bad debts,	7,382 26	6,587 00
25. Incidental expenses,	16,880 53	15,984 89
26. Gas bought,	875,621 35	1,285,341 47
Total,	\$4,772,888 53	\$5,371,241 47
Leaving an apparent profit on their gas business of	\$2,168,262 49	\$2,113,062 00
They have also received for interest, etc.,	11,756 53	20,245 48
for rents, etc.,	295,314 76	264,103 90
as profits from electric lighting,	268,595 62	342,056 17
Making a total of	\$2,743,929 40	\$2,739,467 55
From these receipts were paid interest on bonds and loans,	\$329,625 95	\$383,688 32
Dividends,	1,486,989 00	1,581,972 33
Other items,	442,888 82	842,173 54
	\$2,259,503 77	\$2,807,834 19
Leaving a surplus for the year of	\$484,425 63	-
Leaving a deficit for the year of	-	\$68,366 64

Three¹ of the companies appear not to have earned expenses, and nineteen² others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$527,661.77. The receipts from sales for public lamps have decreased by \$2,923.51.

In Appendix A will be found, under date of June 30, 1901, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1900 show the following facts:—

	JUNE 30.	
	1900.	1901.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$28,753,522 56	\$29,617,505 65
Cash on hand,	766,054 34	696,043 18
Due for gas,	1,010,220 63	1,105,703 62
Other accounts due,	455,437 90	509,452 24
Materials, etc.,	1,245,543 35	1,301,171 91
Notes receivable,	144,867 05	318,959 60
Investments,	456,923 54	426,122 33
Electric assets,	3,178,310 86	3,407,364 93
	\$36,010,880 23	\$37,382,323 46
LIABILITIES:—		
Capital stock,	\$18,129,500 00	\$18,796,500 00
Bonds,	2,037,750 00	2,168,250 00
Notes payable,	4,832,190 22	5,456,382 01
Unpaid bills,	1,052,267 90	933,582 71
Unpaid dividends,	20,923 50	49,232 67
Deposits,	122,012 11	145,813 02
Interest due and unpaid,	58,321 38	64,758 97
Interest accrued but not due,	81,775 81	76,380 98
Other items,	175,341 18	339,932 61
	\$26,510,082 10	\$28,030,832 97
Reserved and depreciation funds,	1,010,952 76	967,065 83
	\$27,521,034 86	\$28,997,898 80
Surplus,	8,489,845 37	8,384,424 66
	\$36,010,880 23	\$37,382,323 46

¹ Two last year.² Fifteen last year.

Of these companies —

	JUNE 30.	
	1900.	1901.
59 ¹ show an aggregate surplus of . . .	\$8,932,853 01	\$8,823,963 66
8 ² show an aggregate deficit of . . .	443,007 64	439,539 00
Leaving total net surplus, as shown above, .	\$8,489,845 37	\$8,384,424 66
Which, added to reserves carried as liabilities, .	1,010,952 76	967,065 83
Would show an actual surplus of . . .	\$9,500,798 13	\$9,351,490 49
Equivalent to a per cent. on capital of about .	52	50

¹ Fifty-eight in 1900.² Nine in 1900.

The following table shows the total valuation of the property of each company, as assessed by the local assessors : —

	Assessed Value.		Assessed Value.
Adams,	\$18,000	Lowell,	\$1,020,450
Amesbury,	20,800	Lynn,	641,900
Amherst,	15,150	Malden,	359,150
Arlington,	42,604	Marblehead,	11,000
Athol,	50,000	Marlborough,	52,635
Attleboro,	75,140	Massachusetts Pipe Line,	658,000
Bay State,	1,061,100	Milford,	69,400
Beverly,	146,450	Nantucket,	6,000
Boston,	5,395,700	Natick,	13,200
Brockton,	164,000	New Bedford,	854,750
Brookline,	3,073,100	Newburyport,	132,200
Cambridge,	1,188,600	Newton,	497,750
Charlestown,	812,100	North Adams,	87,000
Chelsea,	348,800	Northampton,	73,800
Chicopee,	68,000	North Attleborough,	58,100
Citizens' (Quincy),	31,800	Norwood,	19,400
Clinton,	73,700	Otis Co. (Ware),	14,500
Cottage City,	13,400	People's (Stoneham),	23,585
Danvers,	4,500	Pittsfield,	105,100
Dedham,	64,000	Plymouth,	24,450
Dorchester,	616,100	Roxbury,	864,200
East Boston,	280,600	Salem,	337,600
Easthampton,	32,000	South Boston,	484,600
Fall River,	510,100	Southbridge,	39,200
Fitchburg,	200,275	Spencer,	22,000
Framingham,	37,000	Springfield,	667,000
Gardner,	14,850	Stoughton,	9,500
Gloucester,	92,900	Taunton,	142,000
Greenfield,	29,000	Waltham,	258,900
Haverhill,	320,775	Webster,	40,350
Holyoke,	459,570	Williamstown,	7,081
Ipswich,	19,935	Woburn,	51,000
Jamaica Plain,	328,700	Worcester,	821,900
Lawrence,	642,200		
Leominster,	25,000		
Lexington,	20,000		
			\$24,763,650

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned : —

Amherst,	\$14,000	Lynn,	\$245,000
Beverly,	83,400	Newburyport,	82,000
Chelsea,	112,800	Newton,	66,700
Clinton,	59,500	North Adams,	41,000
Easthampton,	9,000	Southbridge,	26,000
Fitchburg,	136,255	Waltham,	120,400
Holyoke,	225,890	Webster,	21,600
Lawrence,	140,500		
Lexington,	14,200	Total,	\$1,398,245

The value assessed by the local assessors of the gas plants is then, in round numbers, \$22,000,000, as there are electric plants at Athol, Brookline, Charlestown, Cottage City, New Bedford, Spencer and Stoughton which are not given in the above table.

The following table shows the amount paid by each company for taxes, after deducting the amounts belonging to the electrical departments : —

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$642 14	\$0 1219
Amesbury,	739 64	1133
Amherst,	195 89	4054
Arlington,	828 51	0859
Athol,	146 58	0341
Attleboro,	1,422 26	0710
Bay State,	39,771 49	0480
Beverly,	738 45	0498
Boston,	83,355 78	0736
Brockton,	3,400 74	0750
Brookline,	37,655 86	0781
Cambridge,	24,227 60	0785
Charlestown,	11,082 48	0817
Chelsea,	4,179 21	1195
Chicopee,	1,367 28	0831
Citizens' (Quincy),	624 55	0720
Clinton,	520 15	0478
Cottage City,	124 58	0370
Danvers,	199 09	0894
Dedham,	1,030 62	0833
Dorchester,	10,516 51	0381
East Boston,	5,399 31	1050
Easthampton,	341 93	0571

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Fall River,	\$10,136 90	\$0 0530
Fitchburg,	1,614 32	0591
Frammingham,	720 42	0871
Gardner,	499 40	1719
Gloucester,	2,828 47	0841
Greenfield,	561 09	1333
Haverhill,	6,659 34	0577
Holyoke,	4,784 83	0623
Ipswich,	253 61	0766
Jamaica Plain,	5,800 24	0588
Lawrence,	8,266 02	0564
Leominster,	705 31	2651
Lexington,	177 77	2127
Lowell,	23,478 56	0661
Lynn,	7,267 78	0368
Malden,	5,747 56	0635
Marblehead,	182 80	0739
Marlborough,	1,004 89	1009
Massachusetts Pipe Line,	15,493 94	0086
Milford,	1,944 75	1491
Nantucket,	134 15	0648
Natick,	474 60	0783
New Bedford,	7,164 35	0786
Newburyport,	1,613 17	0970
Newton,	5,510 12	0501
North Adams,	889 47	0198
Northampton,	1,225 53	0500
North Attleborough,	1,807 32	1057
Norwood,	373 70	0506
Otis Co. (Ware),	274 74	0722
People's (Stoneham),	437 37	1155
Pittsfield,	2,037 16	0941
Plymouth,	431 88	0844
Roxbury,	13,024 95	0540
Salem,	6,810 40	1106
South Boston,	7,987 57	0654
Southbridge,	322 34	1274
Spencer,	296 85	0558
Springfield,	10,213 09	0606
Stoughton,	217 78	2785
Taunton,	2,421 96	0474
Waltham,	1,717 19	0499
Webster,	200 98	0539
Williamstown,	360 39	1954
Woburn,	1,135 20	1053
Worcester,	16,803 13	0602
	\$410,524 04	-

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$410,524.04, an average of 5.0 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$48,212.76 in the total, and a decrease of three-tenths of a cent for every thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	20	\$3,460 00	\$0 6567
Amesbury,	1 —	—	—
Amherst,	5	2,000 00	—
Arlington,	1 —	—	—
Athol,	1 —	—	—
Attleboro,	12	5,568 00	2778
Bay State,	10½	210,000 00	2537
Beverly,	10	14,200 00	—
Boston,	12	300,000 00	2647
Brockton,	1 —	—	—
Brookline,	11½	233,333 33	—
Cambridge,	10	70,000 00	2268
Charlestown,	7	35,000 00	—
Chelsea,	5	15,000 00	—
Chicopee,	1 —	—	—
Citizens' (Quincy),	1 —	—	—
Clinton,	6	4,380 00	—
Cottage City,	1 —	—	—
Danvers,	1 —	—	—
Dedham,	6	4,800 00	3880
Dorchester,	11	57,156 00	2073
East Boston,	9	19,800 00	3850
Easthampton,	6	1,800 00	—
Fall River,	8	36,000 00	1881
Fitchburg,	9	13,500 00	—
Framingham,	1 —	—	—
Gardner,	1 —	—	—
Gloucester,	9	7,200 00	2142
Greenfield,	6	3,000 00	7128
Haverhill,	1 —	—	—
Ipswich,	7	1,120 00	3383
Jamaica Plain,	10	25,000 00	2535

¹ No dividend declared.

² An additional dividend of three per cent., or \$2,400, was also declared from earnings of wharf property.

COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Lawrence,	6	\$40,200 00	—
Leominster,	4	2,000 00	\$0 7516
Lexington,	1 —	—	—
Lowell,	12	60,000 00	1690
Lynn,	10	50,000 00	—
Malden,	2 6	19,050 00	2104
Marblehead,	1 —	—	—
Marlborough,	4	2,000 00	2008
Massachusetts Pipe Line,	1 —	—	—
Milford,	10	7,230 00	5542
Nantucket,	1 —	—	—
Natick,	7	1,400 00	2311
New Bedford,	3 7½	44,250 00	—
Newburyport,	6	8,400 00	—
Newton,	8	20,000 00	—
North Adams,	8	4,000 00	—
Northampton,	4 8	5,000 00	2038
North Attleborough,	7	4,767 00	2789
Norwood,	1 —	—	—
People's (Stoneham),	1 —	—	—
Pittsfield,	10	6,250 00	2887
Plymouth,	3½	1,400 00	2737
Roxbury,	7	42,000 00	1783
Salem,	6	18,000 00	2925
South Boston,	5½	24,200 00	1982
Southbridge,	4½	2,250 00	—
Spencer,	1 —	—	—
Springfield,	6½	32,500 00	1692
Stoughton,	1 —	—	—
Taunton,	5 9	8,800 00	1721
Waltham,	6	10,500 00	—
Webster,	5	2,250 00	—
Williamstown,	6	1,200 00	6507
Woburn,	8	3,608 00	3346
Worcester,	6 18	96,000 00	3417
—	—	\$1,579,572.33	—

¹ No dividend declared.

² Three per cent. on \$300,000; three per cent. on \$335,000.

³ Four and one-half per cent. on \$550,000; three per cent. on \$650,000.

⁴ Four per cent. on \$50,000; four per cent. on \$75,000.

⁵ Five per cent. on \$30,000; four per cent. on \$120,000.

⁶ Twelve per cent. on \$500,000; six per cent. on \$600,000.

PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1901 :—

Beverly,	Fitchburg,	Northampton,
Brockton,	Gardner,	Pittsfield,
Chelsea,	Lawrence,	Salem,
Danvers,	Malden,	Spencer,
Dedham,	Milford,	Springfield,
East Boston,	New Bedford,	Waltham.
Fall River,	North Adams,	

The following pages show the prices charged by the several companies June 30, 1901; the average candle-power, as shown by the tests made by the State inspector; and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1901:—

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1900-1901.	Average Price, 1899-1900.
Adams,	21.0	\$2 50	20 per cent. discount if paid within 5 days from date of bill,	\$2 00	\$2 00
Amesbury,	22.5	2 00	For payment on or before the 10th of the month, if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air,	1 46	1 48
Amherst,	37.3	6 00	10 per cent. discount if paid before the 20th of the month. Two large customers, 20 per cent. discount.	5 49	5 41
Arlington,	17.9	2 00	Discounts: 50 cents per M if bill is paid within 10 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc; 50 per cent. for gas for cooking,	1 84	1 83
Athol,	19.8	3 00	Discount of 20 cents per M if paid on or before the 16th of the month,	1 97	1 97
Attleboro,	18.3	1 70	Discount of 20 cents per M on all bills paid on or before the 15th of the month,	1 52	1 52
Bay State (Boston),	19.3	1 70	Discount of 30 cents per M on all bills paid on or before the 15th of the month,	96.8	98.8
Beverly,	21.6	1 00	Discount of 30 cents per M to city of Boston,	1 54	1 62
Boston,	17.7	1 60	Discount of 20 cents per M if paid within 15 days from date of bill,	99.2	99.2
Brockton,	18.7	1 00	Discount of 15 cents per M if paid in 15 days,	1 41	1 45
Brookline,	18.6	1 20	Discount of 10 per cent. on bills paid on or before the 15th of the month; \$1.20 per M to consumers of over 250,000 feet per annum,	98.2	98.1
Cambridge,	18.3	1 25	Discount 50 cents per M, and if used for fuel, 75 cents per M on bills paid on or before the 10th of the month. To consumers using 5,000 feet per month, 75 cents per M discount; special rates to very large consumers,	1 01	99.8
Charlestown,	17.2	1 50	Discount 10 per cent. on bills paid within 10 days; if used for fuel, 30 per cent. Large consumers supplied at from 17¢ to 30 per cent. discount,	1 11	1 11
Chelsea,	21.7	2 25		1 36	1 50
Chicopee,					
Citizens' (Quincy),	18.4	2 00		1 39	1 37
Clinton,	17.3	2 00		1 94	1 96
				1 71	1 72

Cottage City,	-	2 20	Discount 20 cents per M if paid in 5 days. For fuel through separate meter, \$1.20 per M net. During November, December, January, February, March and April \$1 net per M. Water gas (non-illuminating),	1 46	1 46
Danvers, . .	17.3	2 40	On monthly bills of 1,000 feet, \$2.40; 1,000 to 6,000 feet, \$2.20; over 6,000 feet, \$2.00; 10 per cent. discount from above prices if paid on or before the 15th of the month,	2 25	2 08
Dedham, .	18.0	1 70	Discount 10 per cent. for payment before the 15th of the month,	1 59	1 78
Dorchester, .	18.2	1 00	Discount of 10 cents per M on bills paid on or before the 15th of the month,	1 37	99.9
East Boston, .	17.8	1 35	Discounts to large consumers, 70 cents to \$1.00 per M; to others, 20 cents,	1 91	1 41
Easthampton, .	18.0	2 50	Discounts: Consumers of 5,000 feet or less per month, 10 cents per M; over 5,000 feet and not over 10,000 feet, 15 cents per M; over 10,000 feet, 25 cents per M; and to mills, 25 cents per M,	1 13	1 89
Fall River, .	22.3	1 25	Discount of 20 cents per M for payment on or before the 20th of the month,	1 47	1 18
Fitchburg, .	18.2	1 65	Discounts: If payment is made before the 15th of the month, 10 per cent.; if used for fuel, 25 per cent.; if used in gas engines, 37½ per cent.,	1 52	1 68
Framingham, .	17.0	2 00	Discount 20 cents per M if paid by the 10th of the month,	2 99	1 54
Gardner, .	25.5	2 20	Discount 20 per cent. if paid on or before the 15th of the month,	1 21	4 53
Gloucester, .	17.6	1 50	On bills of \$2.50 per month for dwellings 5 per cent. discount if paid in 5 days;	2 16	1 22
Greenfield, .	18.0	2 50	on bills of \$2.50 for stores 10 per cent.; \$1.50 net, if used for fuel,	1 01	2 18
Haverhill, .	24.3	1 10	Discount 10 cents per M if paid on or before the 10th,	1 34	1 02
Holyoke, .	19.6	1 50	Discounts: 20 cents per M to consumers of 360,000 feet per year; 10 per cent. to all others if paid within 5 days after presentation of bill,	2 01	1 34
Ipswich, .	23.6	2 50	20 cents per M discount on all bills paid within 15 days,	99.8	2 02
Jamaica Plain, .	17.7	1 20	Discount 10 cents per M if paid on or before the 15th of the month,	1 01	1 11
Lawrence, .	19.9	1 10	Discount 50 cents per M on monthly bills of 3,000 feet and over. Oil gas, with 40 per cent. air,	3 38	1 14
Leominster, .	27.4	3 50	Discount of 10 per cent. for payment by the 10th of the month,	2 53	3 38
Lexington, .	30.7	2 78	Discount 20 cents per M if paid within 5 days,	1 00	2 58
Lowell, .	19.6	1 20	Discount 20 cents per M for payment within 10 days,	1 00	1 00
Lynn, .	20.2	1 20	Discount 20 cents per M if paid by the 15th of the month,	1 21	1 32
Malden, .	17.1	1 40	Discounts: 12½ per cent. on monthly bills of \$1 to \$15; 20 per cent. on bills from \$15 and upwards and used in gas engines,	2 04	2 23
Marblehead, .	18.9	2 50	Discounts: 10 per cent. on monthly bills for not less than 1,000 feet, and 20 per cent. when not less than 2,000 feet; 40 per cent. for fuel purposes; engines 50 per cent., special \$1.10 per M,	1 70	1 70
Marlborough, .	19.4	2 50			

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1899-1900.	Average Price, 1900-1901.
Millford,	17.9	\$1 70	Bills amounting to \$50 a month, 15 per cent. discount,	\$1 69	\$1 79
Nantucket,	18.6	2 50	Net rate to most consumers \$2; to some \$1.50,	2 03	2 03
Natick,	18.1	2 00	Discounts: 10 cents per M if paid on or before the 10th of the month; 20 cents per M to consumers of 4,000 feet,	1 77	1 77
New Bedford,	19.4	1 40	Discounts: 15 cents per M on bills up to 4,000 feet per month; over 4,000 per month, 20 per cent. discount for payment by the 10th of the month; on 65,000 feet or over for gas engines, \$1 per M net; special consumers of 100,000 feet, \$1 net per M,		
Newburyport,	18.4	1 60	Discount 10 cents per M if paid before 12th of the month,	1 20	1 26
Newton,	18.2	1 40	Discount 15 cents per M if paid before the 20th of the month,	1 49	1 57
North Adams,	18.2	1 60	Gross rate upon a sliding scale of \$1.60 to \$1.20, according to consumption, with a discount of 10 per cent. from these prices on all bills paid on or before the 10th of the month; to some consumers, for mill consumption, special rates,	1 26	1 34
Northampton,	18.0	1 70	30 cents per M discount if paid within 8 days; special rates to largest consumers,	1 07	1 05
North Attleborough,	18.4	1 75	Discount of 25 cents per M on bills paid before the 16th of the month,	1 41	1 49
Norwood,	18.1	2 25	If paid within 15 days, discount of 50 cents per M,	1 51	1 65
Otis Company (Ware),	18.1	2 00	Public institutions, \$1.75,	1 75	1 79
People's (Stoneham),	17.7	2 50	Discounts: for payment before the 15th of the month of 10 per cent. if for lighting; 20 per cent. if for mechanical purposes,	2 00	2 00
Pittsfield,	24.6	2 00	Discounts: 15 per cent. on bills of less than 1,000 feet per month; 20 per cent. on bills of 1,000 feet and less than 25,000; 25 per cent. on bills of 25,000 feet or over; 25 per cent. on bills of 1,000 feet and over per month if for fuel,	2 29	2 30
Plymouth,	17.7	2 50	Special price to large consumers,	1 58	1 63
Roxbury,	25.0	1 00	Discount 20 cents per M if paid on or before the 15th of the month,	1 90	1 90
Salem,	17.8	1 45	Discounts: 5 per cent. to consumers of 2,000 feet and not less than 1,000 feet per month; 10 per cent. to consumers of over 2,000 feet to 8,000 feet; and 10 per cent. additional for all above 8,000 feet,	99.9	99.9
South Boston,	25.2	1 00	If used in gas stoves, \$1.50. Discounts: 25 cents per M on lighting bills; 10 cents per M on fuel bills, if paid before the 20th of the month,	1 28	1 31
Southbridge,	25.5	2 50	15 cents per M discount on all bills paid on or before the 10th of the month,	99.4	99.4
Spencer,	22.9	2 00	Discount 10 per cent. if paid by the 10th of the month. Pure oil gas,	2 21	2 23
Springfield,	19.5	1 20		1 70	1 67
Stoughton,	47.4	5 50		1 12	1 26
				4 87	4 81

Taunton,	17.9	1 30	Over 125,000 feet per quarter, \$1.20 per M,	1 27	1 26
Waltham,	17.6	1 50	Discount 15 cents per M, if paid by the 15th of the month, on a consumption of 25,000 feet or less; over 25,000 feet, from 20 to 40 cents per M,	1 38	1 40
Webster,	19.6	2 00	For gas stoves, \$1.50; discount of 5 per cent. to all consumers from these prices if paid before the 10th of the month. Special discount to largest consumer,	1 74	1 75
Williamstown,	50.7	5 25	Discount 25 cents if paid on or before the 10th of the month; some large consumers, \$4.50 per M net. Pure oil gas,	4 91	4 91
Woburn,	17.8	1 80	Discount 30 cents if paid on or before the 15th of the month; special rate for very large consumption,	1 51	1 51
Worcester,	20.7	1 20	Discount 20 cents per M if paid on or before the 15th of the month,	1 00	1 06

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.05 per thousand feet. If the Boston and Brookline companies be excluded the average is \$1.08. The average price received by the remainder of the coal gas companies from sales by meter is \$1.65, the average received by all is \$1.08 per thousand. The average price for oil gas is \$3.97 per thousand feet.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10.

The following table shows the amount of gas made in the year ending June 30, 1901, and in the year ending June 30, 1900; the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1901, and the percentage of unaccounted-for gas in both years.

NOTE.—The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1901.	Gas made. Year ending June 30, 1900.	Gas sold by Meter. Year ending June 30, 1901.	Gas sold by Meter. Year ending June 30, 1900.	Gas sold for Public Lamps. Year ending June 30, 1901.	Gas sold for Public Lamps. Year ending June 30, 1900.	Gas used at Works and Offices. Year ending June 30, 1901.	Gas unac- counted for, Year ending June 30, 1901.	Percent- age unac- counted for, 1901.	Percent- age unac- counted for, 1900.
Adams,	Feet. 6,956,340	Feet. 6,303,290	Feet. 5,263,485	Feet. 5,491,750	Feet. —	Feet. —	Feet. 46,200	Feet. 1,641,655	23.60	12.88
Amesbury,	6,920,000	7,000,000	6,363,300	6,363,300	264,000	264,000	50,000	341,700	4.94	4.82
Arlington,	12,004,960	11,571,180	9,645,900	9,201,680	—	—	170,000	2,189,060	18.24	18.32
Athol,	5,223,500	5,346,010	4,736,600	4,861,800	—	—	249,200	246,700	4.70	4.85
Attleboro,	22,306,000	20,245,000	20,042,900	19,244,335	—	—	230,200	2,032,900	9.11	3.81
Bay State,	1 836,791,000	1,013,453,000	2 827,904,000	31,005,011,310	—	—	2,637,000	5,890,000	.70	.63
Beverly,	15,677,700	14,391,800	14,733,000	14,028,100	98,800	122,200	220,000	574,600	3.67	.36
Boston,	41,143,539,300	51,132,014,900	1,125,516,880	1,085,405,690	7,681,030	9,147,050	3,013,070	6,960,320	.61	3.05
Brockton,	53,209,500	45,617,500	41,937,900	39,503,331	401,379	308,000	600,000	7,253,312	13.65	11.27
Brookline,	6 785,987,000	7 738,386,000	8 700,835,540	632,512,130	41,993,230	43,253,636	393,700	42,652,530	5.43	8.44
Cambridge,	343,693,000	294,914,000	304,813,620	272,503,500	3,897,073	3,781,082	1,569,200	33,204,107	9.66	5.75
Charlestown,	9 147,039,600	10 149,237,433	129,938,000	128,599,000	5,731,396	6,415,779	1,379,100	10,946,104	7.40	8.55
Chelesea,	41,489,000	38,246,000	36,676,350	33,367,700	—	—	242,800	4,549,850	10.97	12.19
Chilcopee,	19,842,500	17,773,300	16,297,700	14,400,500	194,000	92,000	264,500	3,128,700	15.77	17.22
Citizens' (Quincy),	11,246,000	10,094,400	7,673,400	6,910,400	1,000,000	1,000,000	129,300	2,448,300	21.17	20.21
Clinon,	13,135,300	12,956,000	10,801,600	10,784,500	—	—	242,900	1,964,100	14.95	16.26
Cottage City,	3,777,500	3,581,100	2,691,900	2,392,200	679,630	657,900	—	403,970	10.69	13.83
Danvers,	3,177,000	3,053,300	2,226,200	2,172,300	—	—	116,000	834,600	37.49	27.57
Dedham,	11 15,678,600	14,297,300	12,307,800	10,878,500	63,200	—	346,100	2,946,000	18.79	21.39
Dorchester,	12 285,943,000	12 232,609,000	247,760,950	205,686,700	27,984,900	25,166,500	466,700	9,730,450	3.42	.20
East Boston,	59,012,000	58,251,000	47,237,500	45,742,100	4,191,711	4,923,034	569,100	6,968,599	11.81	12.40
Easthampton,	6,889,920	6,310,710	5,987,400	5,107,800	—	—	98,900	753,620	11.02	17.40
Fall River,	196,642,900	178,453,800	189,909,600	167,807,700	1,445,138	1,443,457	932,700	4,716,962	2.40	4.61

¹ Includes 26,619,000 feet bought.² 1,371,700 feet to private consumers, 826,532,300 feet to other companies.³ Includes 1,012,547,300 feet bought.⁴ Includes 766,887,900 feet bought.⁵ Includes 611,117,900 feet bought.⁶ Includes 766,887,900 feet bought.⁷ Includes 366,411,000 feet bought.⁸ Includes 65,490 feet bought.⁹ Includes 62,530,600 feet bought.¹⁰ Includes 13,124,000 feet bought.¹¹ Includes 7,425,000 feet sold to other companies.¹² Gas bought.

Coal Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1901.	Gas made. Year ending June 30, 1900.	Gas sold by Meter. Year ending June 30, 1901.	Gas sold by Meter. Year ending June 30, 1900.	Gas sold for Public Lamps. Year ending June 30, 1901.	Gas sold for Public Lamps. Year ending June 30, 1900.	Gas used at Works and Offices. Year ending June 30, 1901.	Gas unac- counted for. Year ending June 30, 1901.	Percent- age unac- counted for, 1901.	Percent- age unac- counted for, 1900.
Fitchburg,	Feet. 30,611,400	Feet. 27,924,700	Feet. 26,602,500	Feet. 23,874,100	Feet. 700,000	Feet. 630,000	Feet. 2,893,700	Feet. 2,893,700	9.46	10.33
Framingham,	9,340,000	8,751,000	8,268,800	7,923,500	—	—	483,700	483,700	6.48	4.15
Gardner,	1—	1—	2,905,100	2,086,500	—	—	1—	1—	—	—
Gloucester,	35,242,400	31,139,800	32,601,100	28,903,200	1,015,480	985,920	1,490,820	1,490,820	4.23	3.70
Greenfield,	4,777,600	4,803,600	4,208,000	4,210,700	—	—	76,500	492,100	10.30	11.63
Haverhill,	124,174,000	123,895,000	113,859,000	113,350,700	1,598,100	1,671,500	631,700	8,094,200	6.52	6.65
Holyoke,	57,645,059	80,981,339	76,701,300	71,714,700	145,024	135,584	706,800	10,088,517	11.51	10.58
Ipswich,	3,367,590	3,191,940	3,174,700	3,028,100	135,890	138,840	25,000	20,000	.59	.31
Jamaica Plain,	3 94,070,600	4 100,951,680	84,258,400	73,076,600	14,869,199	14,587,893	118,800	4,667,703	4.96	12.96
Lawrence,	155,403,200	146,196,900	146,414,600	138,200,575	135,000	113,600	1,833,300	6,995,498	4.50	4.21
Lovell,	381,982,000	371,619,000	348,198,700	338,228,800	6,787,200	7,133,100	3,037,500	21,122,600	6.32	6.29
Lynn,	212,375,700	198,456,400	197,189,300	183,843,000	—	—	3,071,200	11,925,700	5.62	6.18
Malden,	111,310,200	98,583,500	90,534,200	81,833,700	—	—	613,600	20,007,400	17.98	16.51
Marblehead,	4,314,900	3,950,800	2,473,400	2,323,000	—	—	122,000	1,719,500	39.85	39.86
Marlborough,	10,804,300	9,962,800	9,005,500	8,005,500	—	—	281,100	1,373,500	11.83	13.85
Masachusetts Pipe Line,	3 1,973,731,400	3 664,147,400	51 799,175,000	5 621,674,200	—	—	—	173,819,600	8.81	5.84
Milford,	15,216,780	14,389,170	13,041,300	12,910,300	18,000	—	140,000	2,025,780	13.31	15.57
Nantucket,	2,698,400	2,640,100	2,070,530	1,973,800	—	—	52,000	575,870	21.34	23.45
Natick,	6,881,500	6,223,500	5,963,900	5,634,900	90,000	90,000	95,000	712,600	10.35	7.07
New Bedford,	95,449,500	88,126,600	83,061,000	75,569,900	8,108,586	7,524,866	343,400	4,085,514	4.98	5.21
Newburyport,	20,042,500	16,492,200	16,638,800	14,525,400	—	—	350,000	2,974,700	14.84	9.83
Newton,	112,737,000	108,465,000	101,068,100	92,466,200	8,912,000	9,142,000	423,000	2,308,000	2.05	6.14
North Adams,	51,618,200	48,302,000	44,813,800	42,779,400	50,000	50,000	585,600	6,147,800	11.91	10.63
Northampton,	27,616,000	26,534,400	24,533,600	23,898,400	—	—	270,700	2,759,102	9.99	9.30
North Attleborough,	17,833,600	18,091,600	17,091,066	17,273,773	—	—	183,600	546,434	3.06	3.38
Norwood,	1—	1—	6,577,120	6,073,514	803,817	751,440	1—	1—	—	—
Otis Co. (Ware),	6,194,510	6,009,900	3,799,300	3,741,600	3,524	3,636	122,600	340,547	5.60	4.47
People's (Stoneham),	3,783,300	7 4,052,120	3,782,500	3,595,300	—	—	5,000	12,800	.34	10.66

Pittsfield,	22,107,000	20,879,000	21,646,450	19,032,600	-	-	225,000	235,550	1.07	6.87
Plymouth,	5,952,530	6,316,340	5,115,000	5,067,000	-	-	94,700	740,880	12.45	17.38
Roxbury,	3 248,957,000	3 236,695,310	3 238,994,600	231,058,850	2,107,760	1,867,422	469,000	2,415,640	.99	1.40
Salem,	68,984,400	63,026,200	61,331,700	56,594,200	215,000	215,000	935,200	6,485,500	9.40	8.50
South Boston,	3 123,893,000	3 120,502,400	116,946,500	113,110,900	5,173,200	5,720,745	393,700	1,401,600	1.13	1.05
Southbridge,	2,896,950	2,660,820	2,505,100	2,567,400	26,000	26,000	50,000	335,850	11.59	10.60
Spencer,	6,177,600	6,321,000	5,324,000	5,122,820	-	-	420,000	227,600	6.92	13.60
Springfield,	186,141,000	162,672,000	168,415,450	162,255,000	-	17,000	1,137,300	15,542,250	8.39	5.84
Taunton,	54,510,000	55,302,000	50,390,300	52,638,500	749,200	696,200	1,210,400	2,165,100	3.97	1.26
Waltham,	89,130,100	38,479,000	33,751,700	32,682,800	680,000	933,000	672,300	4,013,100	10.26	11.36
Webster,	4,490,000	3,591,262	3,729,000	2,931,411	-	-	83,600	677,400	15.09	16.59
Woburn,	12,083,500	12,350,000	10,781,830	10,907,900	-	-	142,700	1,138,970	9.43	9.86
Worcester,	289,942,000	274,564,000	273,613,300	259,560,300	5,700,200	4,773,600	677,300	10,022,200	3.46	3.58
	8,696,306,339	7,240,584,804	8,035,785,571	6,674,219,419	153,050,667	153,869,974	34,504,770	478,841,814	-	-

Oil Gas.

Amherst,	1 -	1 -	488,196	587,866	-	-	6,000	1 -	-	-
Leominster,	2,937,110	2,805,890	2,661,030	2,485,871	-	-	75,000	199,330	6.79	8.79
Lexington,	1 -	1 -	835,600	724,380	-	-	22,000	90,300	9.52	-
Stoughton,	1 -	1 -	782,000	774,850	-	-	-	1 -	-	-
Williamstown,	1 -	1 -	1,453,800	1,256,900	390,260	387,530	15,000	1 -	-	-
	-	-	7,916,367	7,265,725	-	-	-	-	-	-

¹ Quantity unknown.² Oil gas.³ Gas bought.⁴ Includes 60,201,566 feet bought.⁵ Sold to other companies.⁶ Includes 3,350,300 feet bought.⁷ Includes 1,184,800 feet bought.⁸ Includes 714,600 feet sold to other companies.

Table showing Amount of Gas sold to Other Companies.

SOLD BY—	Sold to—	Number of Feet.	Amount paid.
Bay State, . . .	Boston, . . .	448,413,300	\$269,047 98
	Dorchester, . . .	10,269,000	5,922 33
	Roxbury, . . .	243,957,000	146,374 25
	South Boston, . . .	123,893,000	74,335 80
Brookline, . . .	Dorchester, . . .	4,677,750	2,806 65
	Jamaica Plain, . . .	2,747,250	1,648 35
	Bay State, . . .	26,619,000	6,654 75
	Boston, . . .	564,134,000	141,033 50
Massachusetts Pipe Line,	Brookline, . . .	769,887,000	230,966 10
	Charlestown, . . .	62,530,600	18,759 18
	Dedham and Hyde Park, . . .	13,123,100	4,015 67
	Dorchester, . . .	270,996,250	81,298 88
	Everett, . . .	564,700	141 18
	Jamaica Plain, . . .	91,323,350	27,397 01
Roxbury, . . .	Dorchester, . . .	714,600	428 76
Town of Wakefield, . . .	People's (Stoneham), . . .	3,368,200	4,488 37

The following table shows the daily capacity of the several works, June 30, 1901, and the greatest and least day's output during the year ending with that date, for each of the companies :—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams, . . .	80,000	30,000	Dec. 25,	12,000	July 8.
Amesbury, . . .	100,000	1—	—	1—	—
Amherst, . . .	8,000	3,800	Nov. 24,	300	July 5.
Arlington, . . .	100,000	54,330	Jan. 8,	11,780	July 30.
Athol, . . .	75,000	25,780	Jan. 3,	1,000	Oct. 21.
Attleboro, . . .	135,000	92,000	Nov. 15,	16,000	July 29.
Bay State, . . .	4,000,000	4,508,000	Dec. 31,	569,000	Aug. 26.
Beverly, . . .	100,000	80,000	Dec. 4,	18,200	July 4.
Boston, . . .	6,000,000	4,818,000	Nov. 27,	1,024,000	Aug. 26.
Brockton, . . .	300,000	238,758	Dec. 27,	37,987	July 4.
Brookline, . . .	4,000,000	3,354,000	Jan. 19,	952,000	July 22.
Cambridge, . . .	3,000,000	1,465,000	Jan. 19,	318,000	July 15.
Charlestown, . . .	800,000	638,000	Jan. 19,	207,000	July 8.
Chelsea, . . .	250,000	180,000	Dec. 24,	52,000	July 4.
Chicopee, . . .	120,000	99,100	Jan. 11,	20,500	Aug. 6.
Citizens' (Quincy), . . .	70,000	44,300	Dec. 7,	14,400	July 4.
Clinton, . . .	90,000	68,200	Dec. 21,	15,800	Aug. 5.
Cottage City, . . .	60,000	36,000	Aug. 16,	2,800	Mar. 15.
Danvers, . . .	30,000	14,600	Nov. 29,	4,630	June 2.
Dedham, . . .	75,000	65,800	Feb. 4,	16,500	May 23.
Dorchester, . . .	300,000	1,168,000	Dec. 24,	452,000	July 8.
East Boston, . . .	400,000	255,249	Dec. 24,	87,332	Aug. 26.
Easthampton, . . .	35,000	50,660	Dec. 5,	6,035	July 30.

¹ No record.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Fall River, . . .	1,000,000	1,043,200	Dec. 28,	235,400	April 28.
Fitchburg, . . .	150,000	130,600	Dec. 21,	46,800	June 2.
Framingham, . . .	200,000	38,500	Sept. 29,	13,100	April 7.
Gardner, . . .	50,000	1 —	—	1 —	—
Gloucester, . . .	180,000	165,300	Dec. 24,	44,300	April 28.
Greenfield, . . .	60,000	23,400	Feb. 15,	6,200	June 17.
Haverhill, . . .	600,000	537,000	Dec. 6,	199,000	Sept. 3.
Holyoke, . . .	500,000	400,110	Nov. 19,	116,807	July 4.
Ipswich, . . .	100,000	19,700	Dec. 21,	3,000	June 11.
Jamaica Plain, . .	500,000	374,057	Dec. 24,	153,976	July 8.
Lawrence, . . .	1,250,000	664,053	Dec. 3,	209,006	Aug. 26.
Leominster, . . .	25,000	15,475	Dec. 25,	3,250	June 24.
Lexington, . . .	20,000	5,200	Dec. 22,	900	June 24.
Lowell, . . .	3,000,000	2,014,000	Nov. 19,	444,000	June 30.
Lynn, . . .	1,400,000	983,300	Dec. 31,	292,600	July 15.
Malden, . . .	700,000	497,000	Dec. 24,	166,600	July 8.
Marblehead, . . .	25,000	16,430	Sept. 10,	6,500	May 14.
Marlborough, . . .	150,000	58,000	Dec. 31,	11,800	Aug. 26.
Mass. Pipe Line, . .	6,500,000	7,392,800	Jan. 19,	2,388,100	July 15.
Milford, . . .	80,000	69,580	Dec. 21,	16,170	July 23.
Nantucket, . . .	30,000	15,230	Aug. 22,	4,150	April 24.
Natick, . . .	35,000	30,500	Nov. 28,	8,000	Aug. 5.
New Bedford, . . .	600,000	417,100	Dec. 24,	127,700	July 7.
Newburyport, . . .	200,000	99,000	Dec. 24,	21,600	July 8.
Newton, . . .	500,000	546,000	Dec. 25,	125,000	July 17.
North Adams, . . .	250,000	256,000	Jan. 1,	70,000	May 6.
Northampton, . . .	175,000	138,993	Dec. 13,	28,436	July 7.
North Attleborough, .	160,000	87,800	Nov. 26,	14,100	Aug. 5.
Norwood, . . .	1 —	1 —	—	1 —	—
Otis Co. (Ware), . .	70,000	35,874	Nov. 27,	6,586	Aug. 6.
People's (Stoneham), .	15,000	1 —	—	1 —	—
Pittsfield, . . .	240,000	90,000	Jan. 26,	30,000	June 30.
Plymouth, . . .	90,000	24,410	Dec. 21,	8,510	June 24.
Roxbury, . . .	1,548,000	979,000	Jan. 19,	372,000	July 8.
Salem, . . .	330,000	293,700	Dec. 24,	95,200	July 8.
South Boston, . . .	425,000	546,000	Dec. 15,	171,000	July 8.
Southbridge, . . .	80,000	1 —	—	1 —	—
Spencer, . . .	125,000	48,000	Dec. 24,	12,000	May 16.
Springfield, . . .	1,500,000	762,000	Dec. 21,	285,000	July 4.
Stoughton, . . .	10,000	1 —	—	1 —	—
Taunton, . . .	280,000	276,000	Jan. 11,	44,000	June 17.
Waltham, . . .	500,000	164,600	Nov. 27,	49,800	July 15.
Webster, . . .	75,000	27,350	Dec. 1,	4,700	July 20.
Williamstown, . . .	24,000	1 —	—	1 —	—
Woburn, . . .	80,000	55,000	Dec. 24,	11,000	July 4.
Worcester, . . .	2,000,000	1,273,000	Dec. 31,	372,000	Aug. 26.

¹ No record.

The following tables show the total quantity of gas sold during the year ending June 30, 1901; the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1901, and the average price the year previous:—

Coal-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1899-1900, Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1900-1901.	Average Price received per M sold, 1899-1900.
	Feet.				
Adams,	5,268,485	4.07*	\$3.28	\$2.00	\$2.00
Amesbury,	6,528,300	1.49*	10.11	1.48	1.50
Arlington,	9,645,900	4.83	9.33	1.84	1.83
Athol,	4,736,600	2.58*	-	1.97	1.97
Attleboro,	20,042,900	4.15	2.51	1.52	1.52
Bay State,	1,827,904,000	17.62*	2.72	2.968	2.988
Beverly,	14,831,800	4.82	-	1.54	1.61
Boston,	1,133,197,910	3.53	2.76	.992	.992
Brockton,	45,339,279	13.89	9.34	1.41	1.44
Brookline,	742,828,770	6.26	-	.983	.981
Cambridge,	308,680,693	11.73	2.49	1.01	.998
Charlestown,	135,669,396	.48	-	1.11	1.11
Chelsea,	36,676,350	9.92	-	1.36	1.50
Chicopee,	16,451,700	13.52	9.18	1.39	1.37
Citizens' (Quincy),	8,673,400	9.65	8.24	1.87	1.88
Clinton,	10,891,600	.99	-	1.71	1.72
Cottage City,	3,371,530	10.54	-	1.36	1.36
Danvers,	2,226,200	2.48	8.98	2.25	2.08
Dedham,	12,371,000	13.72	13.94	1.58	1.78
Dorchester,	275,695,850	19.42	3.10	.999	.999
East Boston,	51,429,211	1.51	4.28	1.36	1.40
Easthampton,	5,987,400	17.22	-	1.91	1.89
Fall River,	191,354,738	13.06	2.85	1.13	1.18
Fitchburg,	27,302,500	11.42	-	1.45	1.65
Framingham,	8,268,800	4.36	22.31	1.52	1.54
Gardner,	2,905,100	39.23	19.69	2.99	4.53
Gloucester,	33,616,580	12.47	3.14	1.21	1.21
Greenfield,	4,209,000	.04*	11.88	2.16	2.18
Haverhill,	115,457,100	.38	.69	1.02	1.02
Holyoke,	76,846,324	6.95	-	1.34	1.34
Ipswich,	3,310,590	4.54	9.67	2.01	2.02
Jamaica Plain,	98,627,599	12.51	2.53	.998	1.12
Lawrence,	146,549,600	5.95	-	1.01	1.14

* Decrease.

¹ 1,371,700 feet to private consumers, balance to other companies.

² From sales to private consumers only.

Coal-gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1899-1900, Per Cent.	Capital per M sold, Includ- ing Bonds.	Average Price received per M sold, 1900-1901.	Average Price received per M sold, 1899-1900.
	Feet.				
Lowell,	354,985,900	2.79	\$1.82	\$1.00	\$1.01
Lynn,	197,189,800	7.80	-	1.00	1.00
Malden,	90,534,200	10.63	4.44	1.21	1.32
Marblehead,	2,473,400	6.47	13.42	2.04	2.23
Marlborough,	9,962,800	10.62	7.93	1.70	1.70
Mass. Pipe Line, ¹	1,799,178,000	1.89	1.16	.284	.30
Milford,	13,047,000	8.47	5.54	1.69	1.79
Nantucket,	2,070,530	4.90	17.39	2.03	2.03
Natick,	6,058,900	5.83	5.78	1.76	1.76
New Bedford,	91,169,586	9.73	-	1.24	1.29
Newburyport,	16,638,800	14.55	-	1.49	1.57
Newton,	109,980,100	8.24	-	1.30	1.37
North Adams,	44,863,800	4.75	-	1.07	1.05
Northampton,	24,533,600	2.70	3.06	1.41	1.49
North Attleborough,	17,091,066	1.06*	3.98	1.50	1.65
Norwood,	7,380,937	8.07	3.98	1.82	1.86
Otis Co. (Ware),	3,802,824	1.54	-	2.00	2.00
People's (Stoneham),	3,782,500	5.21	15.99	2.29	2.30
Pittsfield,	21,646,450	13.73	2.89	1.58	1.63
Plymouth,	5,115,000	.95	8.60	1.90	1.90
Roxbury,	241,102,360	3.51	2.49	.998	.999
Salem,	61,546,700	8.34	4.87	1.23	1.31
South Boston,	122,119,700	2.77	3.60	.994	.994
Southbridge,	2,531,100	2.40*	-	2.19	2.22
Spencer,	5,324,000	3.97	-	1.70	1.67
Springfield,	168,415,450	10.60	2.97	1.12	1.26
Taunton,	51,139,500	4.12*	4.69	1.27	1.26
Waltham,	34,431,700	2.73	-	1.41	1.41
Webster,	3,729,000	27.21	-	1.74	1.75
Woburn,	10,781,830	1.16*	4.18	1.51	1.51
Worcester,	279,313,500	5.67	2.15	1.00	1.06
	8,188,836,238	-	-	-	-

Oil-gas Companies.

Amherst,	483,196	17.81*	-	\$5.49	\$5.41
Leominster,	2,661,030	7.05	\$18.79	3.38	3.38
Lexington,	835,600	15.35	-	2.53	2.53
Stoughton,	782,000	.92	-	4.87	4.81
Williamstown,	1,844,060	12.14	18.06	5.01	4.97
	6,605,886	-	-	-	-

¹ Sold to other companies.

* Decrease.

² Of this amount 2,632,849,900 feet were sold to other companies and resold by them.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$2,833 25	862,831	268,851	50.9	16,940	2,102
Amesbury, . . .	6,791 52	671,774	35,161	28.4	22,697	3,241
Arlington, . . .	5,003 47	536,255	121,699	37.9	14,164	3,276
Athol, . . .	-	825,393	42,815	39.6	20,866	3,222
Attleboro, . . .	5,326 29	2,118,140	214,837	75.2	28,150	5,776
Bay State, . . .	143,563 59	52,825,281	375,818	1.5	159,639	1 2,912
Beverly, . . .	-	1,302,550	50,462	78.4	16,498	3,739
Boston, . . .	22,087 35	8,009,389	49,195	205.9	38,642	4,172
Brocton, . . .	10,409 82	1,114,459	178,535	60.5	18,260	3,810
Brookline, . . .	-	2,678,314	153,786	95.2	26,530	3,930
Cambridge, . . .	6,860 54	2,750,279	295,842	120.7	22,499	4,902
Charlestown, . . .	-	2,747,841	221,702	132.5	19,856	4,454
Chelsea, . . .	-	922,212	114,404	49.7	18,542	3,689
Chicopee, . . .	8,707 44	948,690	180,417	62.9	14,902	2,682
Citizens' (Quincy), . . .	5,725 82	694,578	196,063	40.0	15,346	2,874
Clinton, . . .	-	1,357,689	244,834	58.1	23,372	2,636
Cottage City, . . .	-	1,472,284	176,406	109.6	10,725	2,736
Danvers, . . .	2,989 49	332,760	124,752	25.3	9,433	1,616
Dedham, . . .	6,568 68	401,079	112,182	43.4	10,796	2,453
Dorchester, . . .	6,799 47	2,193,523	77,816	94.4	20,883	4,118
East Boston, . . .	9,678 84	2,262,614	306,582	121.2	17,139	4,482
Easthampton, . . .	-	1,538,387	193,633	69.9	22,012	3,229
Fall River, . . .	6,906 27	2,426,278	59,809	116.0	20,764	2,985
Fitchburg, . . .	-	1,086,094	115,111	60.3	17,548	3,055
Framingham, . . .	20,520 34	919,880	67,326	53.2	17,298	2,314
Gardner, . . .	4,724 91	239,971	-	20.6	11,667	2,845
Gloucester, . . .	5,626 67	1,792,884	79,510	72.1	24,113	5,159
Greenfield, . . .	8,276 91	696,750	81,461	55.8	11,659	2,534
Haverhill, . . .	1,841 60	2,657,822	186,328	113.9	23,002	4,574
Holyoke, . . .	-	2,408,190	316,089	104.2	23,054	3,707
Ipswich, . . .	8,763 50	906,636	5,477	42.4	20,482	3,001
Jamaica Plain, . . .	4,376 14	1,726,431	81,706	72.8	20,364	4,367
Lawrence, . . .	-	1,842,855	87,968	83.2	22,120	3,561
Lowell, . . .	5,405 62	2,965,870	201,542	110.7	26,279	4,474
Lynn, . . .	-	2,948,707	178,333	116.8	25,242	4,696
Malden, . . .	3,846 75	866,324	191,451	52.6	16,467	3,768
Marblehead, . . .	3,688 49	274,793	191,035	31.6	8,709	1,937

¹ Based on sales to private consumers.

Coal-gas Companies—Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marlborough, . .	\$8,161 16	1,029,214	141,890	55.2	18,657	3,400
Mass. Pipe Line, .	94,315 63	81,386,377	7,862,780	-	-	-
Milford, . . .	8,932 82	1,611,984	250,289	73.3	22,001	4,203
Nantucket, . . .	19,515 37	1,122,421	312,175	137.7	8,152	2,430
Natick,	5,694 61	985,400	115,894	85.7	11,326	2,420
New Bedford, . .	-	1,806,497	80,953	83.6	19,697	4,163
Newburyport, . .	-	1,274,515	227,859	63.8	19,974	3,734
Newton,	-	1,135,382	23,827	47.5	21,947	3,358
North Adams, . .	-	2,570,255	352,208	94.9	27,061	5,063
Northampton, . .	3,792 23	1,240,490	139,509	55.2	22,487	3,820
North Attleborough,	8,301 23	2,083,361	66,609	56.8	36,566	6,163
Norwood,	4,111 89	1,032,299	-	22.0	41,892	4,035
Otis Co. (Ware), .	-	739,827	66,253	54.5	13,569	1,783
People's (Stoneham),	6,301 62	393,982	1,333	30.3	12,998	2,533
Pittsfield, . . .	5,709 95	1,977,603	21,520	93.8	21,077	4,412
Plymouth, . . .	10,313 87	1,198,987	173,667	82.7	14,490	3,401
Roxbury,	7,273 40	2,922,722	29,283	142.3	20,305	4,199
Salem,	7,639 93	1,567,374	165,162	93.3	16,748	3,476
South Boston, . .	11,389 74	3,161,163	36,281	144.6	20,932	4,528
Southbridge, . . .	-	1,096,331	145,471	105.3	10,309	1,759
Spencer,	-	407,719	32,746	37.3	10,932	2,490
Springfield, . . .	5,232 32	1,762,406	162,644	90.2	19,528	4,451
Taunton,	7,970 31	1,698,324	71,902	67.1	24,958	3,644
Waltham,	-	1,269,273	147,937	60.9	20,431	3,842
Webster,	-	728,876	132,405	79.6	9,162	2,597
Woburn,	5,450 15	1,302,940	137,531	67.2	19,391	3,915
Worcester,	6,055 88	2,819,161	101,155	99.5	27,761	6,097

Oil-gas Companies.

Amherst,	-	94,157	-	27.7	3,403	662
Leominster, . . .	\$6,699 72	356,563	26,709	39.4	9,051	1,903
Lexington, . . .	-	221,263	23,911	36.3	6,099	1,547
Stoughton, . . .	-	172,472	-	35.7	4,827	1,427
Williamstown, . .	3,617 56	200,330	-	19.3	8,167	2,138

The following table shows the number of tons of coal carbonized in each of the two years to June 30, 1901, with the kind and quantities of enricher used by the various companies in making gas from coal, and the percentage of cost of coal received from residuals in the second of these two years:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1901.	Number of Tons of Coal carbon- ized, Year ending June 30, 1900.	ENRICHERS USED.		Channel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of Cost of Coal received from Resid- ual Products.
Arlington, Attleboro,	1,296 2,041	1,214 1,970	Kentucky shale,	• • • 1-	7	-	-	17.80 44.22
Beverly, Brockton,	1,495 4,591	1,402 4,043	Gas oil, Gas oil,	• • • • •	-	-	6,328 24,080	38.26 40.31
Cambridge, Charlestown,	28,884 2 5,622	25,161 2 9,916	Gas oil, Gas oil,	• • • • •	-	-	177,398 10,050	53.39 50.00
Chelsea, Chicopee,	3,828 420	3,465 -	Gas oil, -	• • • • • 1-	-	-	19,000 -	55.44 11.81
Citizens' (Quincy), Clinton,	1,277 1,244	1,043 1,198	Cannel and gas oil, -	• • • • • 1-	52	-	7,726	31.39 27.57
Danvers, Dedham,	301 267	292 1,308	Naphtha, • • •	• • • • • 1-	-	8	-	24.22 52.10
East Boston, Easthampton,	5,589 637	5,479 609	Gas oil, Cannel,	• • • • •	57	-	33,703	50.42 30.02
Fitchburg,	2,719	2,449	Gas oil,	• • • • •	-	-	13,322	57.46
Gloucester, Greenfield,	3,034 438	2,798 418	Cannel and gas oil, -	• • • • • 1-	100	-	9,859	46.04 24.94
Holyoke,	2 6,398	2 6,038	Gas oil,	• • • • •	-	-	21,938	34.38

								Cannel and gas oil,	.	.	.	. 1	-	3,835	59.40
Lawrence,	.	.	.	.	.	2 8,208		Naphtha and gas oil,	.	.	.	-	3 -	3 -	61.73
Lewell,	.	.	.	.	.	2 17,184		Gas oil,	.	.	.	-	3 -	3 -	42.07
Lynn,	.	.	.	.	.	2 9,946									
Malden,	.	.	.	.	.	2 7,782		Cannel and gas oil,	.	.	.	426	-	4 18,699	36.27
Marblehead,	.	.	.	.	.	418 414		-	-	1-	.	-	-	-	23.15
Marlborough,	.	.	.	.	.	1,093		Gas oil,	.	.	.	-	-	2,918	28.65
Milford,	.	.	.	.	.	1,466		Cannel,	.	.	.	25	-	-	39.41
Nantucket,	.	.	.	.	.	313 724		-	-	1-	.	-	-	-	5.10
Natick,	.	.	.	.	.	2 5,412		Naphtha,	.	.	.	-	3 -	-	30.99
New Bedford,	.	.	.	.	.	1,990		Gas oil,	.	.	.	-	-	4,860	59.53
Newburyport,	.	.	.	.	.	10,078		Cannel and gas oil,	.	.	.	15	-	39,811	31.90
Newton,	.	.	.	.	.	4,750		Cannel,	.	.	.	47	-	-	48.74
North Adams,	.	.	.	.	.	2,338		Cannel and gas oil,	.	.	.	120	-	2,000	43.26
Northampton,	.	.	.	.	.	1,647		-	-	1-	.	-	-	-	45.05
North Attleborough,	.	.	.	.	.	1,123		-	-	1-	.	-	-	-	45.09
Norwood,	.	.	.	.	.	610		Cannel screenings,	.	.	.	12½	-	-	26.82
Otis Co. (Ware),	.	.	.	.	.	610		Gas oil,	.	.	.	-	-	3,236	24.36
Plymouth,	.	.	.	.	.	610		Gas oil,	.	.	.	-	-	-	28.06
Salem,	.	.	.	.	.	6,046		Gas oil,	.	.	.	-	-	22,500	53.95
Springfield,	.	.	.	.	.	2 14,098		Gas oil,	.	.	.	-	-	72,255	48.57
Taunton,	.	.	.	.	.	5,058		Cannel,	.	.	.	267	-	-	25.88
Waltham,	.	.	.	.	.	3,777		Cannel and gas oil,	.	.	.	57	-	50	60.28
Woburn,	.	.	.	.	.	1,196		Cannel,	.	.	.	10	-	-	35.87
Worcester,	.	.	.	.	.	2 12,939		Gas oil and naphtha,	.	.	.	-	3 -	-	46.68

¹ No enrichers used.

³ Used only in water-gas apparatus and included in quantities given on page 140.

² Not including coal for water gas.

⁴ In addition to oil used in water-gas apparatus.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water and oil gas made:—

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Adams, . . .	Improved Lowe, .	Anthracite, .	239.5 tons, .	Bituminous, .	50 tons, .	Gas oil, .	Gallons.	Feet.
Amesbury, . .	Lowe-Granger, .	Anthracite, .	290.0 " .	Wood, .	1- .	Naphtha, .	37,761	6,956,340
Athol, . . .	Lowe-Granger, .	Lackawanna, .	216.0 " .	Anthracite, .	1- .	Naphtha, .	36,963	6,920,000
				2- .		Naphtha, .	24,314	5,223,500
				Anthracite, .	288.0 tons, .			
				Bituminous, .	1,702.2 " .			
				Cinders, .	1,172.1 " .			
				Shavings, .	159.4 " .			
				Carbon, .	28.6 " .			
				Wood, .	.7 " .			
				Tar, .	236,395 gallons, .			
				Anthracite, .	2,010.2 tons, .			
				Coke, .	713.4 " .			
				Coke, .	137.9 " .			
				Breeze, .	29.9 " .			
				Coal, .	902.0 " .			
				Coke, .	102.0 bushels, .			
				Bituminous, .	73.8 tons, .			
				Coke, .	1- .			
				Bituminous, .	61.0 tons, .			
				Bituminous, .	889.7 " .			
				Bituminous, .	279.4 " .			
				Screenings, .	73.6 " .			
				Bituminous, .	16.5 chaldrons, .			
				Coke, .				
Bay State, . .	Lowe, . . .	Anthracite, .	12,640.2 " .			Naphtha, .	926,864	810,172,000
						Gas oil, .	2,871,766	
Boston, . . .	Wilkinson, . .	Anthracite, .	1,608.7 " .	Anthracite, .		Naphtha, .	539,657	130,992,000
Brookline, . .	Jermanowski, .	Anthracite, .	199.3 " .	Coke, .		Naphtha, .	28,514	16,100,000
Charlestown, .	Granger, . . .	Lackawanna, .	715.2 " .	Coal, .		Naphtha, .	107,250	23,735,000
Chicopee, . . .	Improved Lowe, .	Anthracite, .	382.9 " .	Bituminous, .		Naphtha, .	69,002	15,270,400
Cottage City, .	Loomis, . . .	Anthracite, .	95.0 " .	Coke, .		Lima oil, .	350	3,777,500
Fall River, . .	Lowe, . . .	Anthracite, .	3,091.5 " .	Bituminous, .		Gas oil, .	850,912	196,642,900
Framingham, .	Loomis, . . .	Bituminous, .	280.0 " .	Screenings, .		Naphtha, .	46,972	9,340,000
Gardner, . . .	Western Gas } Construction, }	Bituminous, .	64.6 " .	Bituminous, .		Naphtha, .	41,675	
						Gas oil, .	12,447	

Haverhill, . . .	Wilkinson, . . .	Anthracite, . . .	1,651.8 "	Bituminous, ⁶ Anthracite, . . .	892.4 tons, .	Naphtha, . . .	572,660	124,174,000
Holyoke, . . .	Improved Lowe, . .	Coke, . . .	16,150.0 bushels,	Screenings, . . .	43.0 "	Gas oil, . . .	88,182	17,784,300
Ipswich, . . .	Kendall, . . .	Naphtha, . . .	35,551.0 gallons,	Coke, . . .	78.5 "	-	-	3,367,590
Lawrence, . . .	Improved Lowe, {	Anthracite, . .	7484.1 tons, .	Bituminous, . .	4,023.0 bushels,	Naphtha, . .	180,414	54,269,968
Lowell, . . .	Improved Lowe, . .	Coke, . . .	653.0 "	Screenings, . .	27.8 tons, .	Gas oil, . . .	61,819	187,135,000
Lynn, . . .	Improved Lowe, . .	Anthracite, . .	2,739.5 "	Coke, . . .	9.7 "	Gas oil, . . .	121,460	89,635,300
Malden, . . .	Lowe, . . .	Coke, . . .	86,149.0 bushels,	Breeze, . . .	10,206.0 bushels,	Gas oil, . . .	436,615	15,301,070
New Bedford, . .	Improved Lowe, {	Anthracite, . .	120.8 tons, .	Coke, . . .	19,080.0 "	Naphtha, . .	85,899	30,710,200
People's (Stoneham),	Kendall, . . .	Coke, . . .	514.0 chaldrons,	Coal, . . .	85.1 tons, .	Naphtha, . .	143,332	443,000
Pittsfield, . . .	Lowe, . . .	Anthracite, . .	534.8 tons, .	Coke & breeze, .	380.0 "	-	-	22,107,000
Southbridge, . . .	Improved Lowe, . .	Naphtha, . . .	77.9 "	Screenings, . .	128.5 "	Gas oil, . . .	103,937	2,896,950
Spencer, . . .	Improved Lowe, {	Anthracite, . .	4,855.0 gallons,	Bituminous, . .	9.0 "	Gas oil, . . .	32,714	6,177,600
Springfield, . . .	Improved Lowe, . .	Coke, . . .	742.8 tons, .	Cinders, . . .	1 -	Gas oil, . . .	154,521	31,878,000
Webster, . . .	Lowe, . . .	Anthracite, . .	88.0 "	Breeze, . . .	102.0 tons, .	Gas oil, . . .	24,452	4,490,000
Worcester, . . .	Improved Lowe, {	Coke, . . .	72.1 "	Bituminous, . .	-	Gas oil, . . .	527,748	145,831,000
		Anthracite, . .	82.6 "	Coal, 1 . . .	40.0 tons, .	Naphtha, . .	158,608	
		Coke, . . .	594.0 "	Anthracite, . .	22.0 "			
		Anthracite, . .	125.0 "	Coke, . . .	35,417.0 bushels,			
			681.0 "	Cinders, . . .	45,952.0 "			
			117,963.0 bushels,	Breeze, . . .	20,678.0 "			

¹ Quantities not given.² Steam from electric department.³ 9,521 gallons fuel oil, 282.9 tons anthracite and 474.2 tons coke under carburetted retorts.⁴ Oil gas made seven months, water gas the remainder of year.⁵ No record.⁶ 809.8 tons anthracite under carburetted retorts.⁷ Also 520 tons for heating gas works.⁸ Steam from coal-gas department.⁹ Steam from steam-heating department.

Oil Gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst, . . .	Naphtha, .	12,005	{ Coke, . . .	37 tons.
Leominster, . . .	Gas oil, .	27,979	{ Wood, . . .	17½ cords.
Lexington, . . .	Gas oil, .	13,600	Bituminous, .	161.1 tons.
Stoughton, . . .	Naphtha, .	15,388	Anthracite, .	72.5 tons.
Williamstown, . . .	Naphtha, .	30,499	Bituminous, .	75 tons.
			Wood, . . .	140 cords.

STREET MAINS.

The returns of all the companies give their street mains in detail. During the year fifty-five companies laid about one hundred and fourteen miles of mains, varying in the several cases from twenty feet to about fifteen miles.

The following table shows the lengths and sizes of the mains as returned by the companies :—

COMPANY.	DIAMETER IN INCHES.													Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).				
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16		20	24		30	36		
Adams,	4,780	-	-	5,225	-	8,950	3,195	10,090	-	-	-	-	-	-	-	-	-	32,240	6	560	*1,750
Amesbury,	2,247	600	1,118	5,100	-	15,525	20,761	3,050	250	2,660	-	-	-	-	-	-	-	51,311	9	3,791	12,907
Amherst,	223	1,835	3,750	11,252	-	9,986	-	-	-	-	-	-	-	-	-	-	-	27,096	5	696	-
Arlington,	2,133	198	5,787	5,007	-	59,133	2,171	16,023	4,140	382	-	-	-	-	-	-	-	94,974	17	5,214	2,024
Attol,	1,200	400	300	3,700	-	13,900	2,150	8,000	-	650	-	-	-	-	-	-	-	30,300	5	3,900	-
Attleboro,	250	1,496	1,259	1,205	200	17,524	9,073	17,992	838	125	-	-	-	-	-	-	-	49,962	9	2,442	5,122
Bay State,	-	-	-	-	-	-	13,373	26,549	-	6,553	7,550	-	-	3,132	10,297	15,297	-	82,751	15	3,551	-
Beverly,	-	-	-	12,902	-	15,940	24,326	2,612	4,342	-	-	-	-	-	-	-	-	60,122	11	2,042	1,685
Boston,	-	-	8,682	4,837	-	145,422	125,998	270,669	23,111	22,627	69,439	-	-	1,195	4,763	44,097	-	1747,034	141	2,564	1,862
Brookline,	32,524	10,326	2,246	8,552	-	70,447	53,422	21,689	10,325	100	3,975	-	-	1,195	4,763	44,097	-	2,914,805	40	3,605	28,312
Brookline,	10,020	13,022	27,146	36,096	131	132,325	479,345	444,409	166,001	10,581	71,850	924	19,602	19,506	25,855	3,078	3,484	1,464,405	277	1,845	35,041
Cambridge,	-	2,556	2,391	4,634	-	295,600	84,733	100,425	32,154	1,217	36,408	-	19,172	3,496	8,821	-	-	592,607	112	1,247	14,988
Charlestown,	-	-	-	11,565	-	134,876	60,603	26,851	10,900	7,815	7,590	301	-	-	-	-	-	260,501	49	1,781	2,159
Chelsea,	413	80	400	8,489	-	64,795	57,644	32,984	42,326	1,000	1,855	-	-	-	-	-	-	209,986	39	4,066	4,965
Chitopee,	1,050	2,686	5,303	14,368	176	22,544	22,554	9,205	3,375	6,562	3,440	-	-	-	-	-	-	91,563	17	1,803	6,841
Citizens' (Quincy),	2,813	4,233	2,383	12,649	-	23,175	15,600	9,075	-	-	-	-	-	-	-	-	-	65,933	12	2,573	369
Clinton,	3,991	1,871	648	6,042	16	13,600	13,027	1,680	1,640	88	420	534	-	-	-	-	-	42,357	8	1,117	8,289
Cottage City,	-	-	-	-	-	2,532	6,534	2,002	975	-	-	-	-	-	-	-	-	12,093	2	1,533	-
Danvers,	1,730	695	1,394	9,273	13,029	5,570	3,633	-	-	-	-	-	-	-	-	-	-	85,324	6	3,644	928
Dedham,	125	117	4,138	11,578	-	39,197	39,673	21,829	-	22,000	-	-	-	-	-	-	-	138,657	26	1,377	25,627
Dorchester,	-	1,721	3,925	3,684	603	148,419	270,464	163,660	8,049	17,562	36,861	-	130	-	8,551	395	-	663,624	125	3,624	24,624
East Boston,	-	-	-	2,043	-	43,638	49,239	4,590	14,604	950	4,900	-	-	-	-	-	-	120,014	22	3,854	3,043
Easthampton,	700	-	-	9,290	-	2,900	7,160	500	-	-	-	-	-	-	-	-	-	20,550	3	4,710	800
Fall River,	2,170	23,650	4,528	13,876	-	38,009	155,260	111,277	52,820	3,945	8,477	-	2,409	-	-	-	-	416,421	78	4,581	21,969
Fitchburg,	-	387	375	4,734	-	53,428	53,872	5,534	12,400	2,000	-	-	-	-	-	-	-	132,730	25	730	14,902
Framingham,	-	260	1,698	6,823	538	2,093	21,160	10,922	2,548	1,920	-	-	-	-	-	-	-	47,462	8	5,222	6,534
Gardner,	800	-	-	28,601	-	15,858	8,310	9,670	-	181	-	-	-	-	-	-	-	63,920	12	560	2,850

* Decrease.

1 Includes 26,094 feet eighteen-inch main.

2 Includes 1,199 feet three-quarter-inch main.

COMPANY.	DIAMETER IN INCHES.																	Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30	36				
Gloucester,	-	728	1,861	3,376	466	18,536	29,228	33,394	4,472	1,070	5,868	-	-	-	-	-	-	18	3,959	3,899	
Greenfield,	-	-	2,005	6,930	-	17,481	2,640	2,640	200	-	-	-	-	-	-	-	-	6	216	1,000	
Haverhill,	-	-	-	7,501	-	91,921	54,581	49,596	756	18,328	1,534	-	3,247	1,902	-	-	-	43	2,326	2,162	
Holyoke,	3,127	6,776	2,824	7,895	1,953	68,444	28,556	32,033	5,964	-	10,475	-	-	-	-	-	-	31	4,807	-	
Ipswich,	660	-	1,857	11,669	500	2,469	-	1,973	152	-	-	-	-	-	-	-	-	3	3,440	200	
Jamaica Plain,	-	-	1,100	8,878	-	74,314	145,736	41,959	21,305	1,100	7,253	-	-	-	-	-	-	57	675	7,790	
Lawrence,	-	-	-	3,448	392	148,373	158,420	56,123	28,513	11,760	9,163	-	3,258	432	-	-	-	79	2,762	79,644	
Leominster,	-	-	-	2,965	1,320	27,200	5,280	2,640	-	-	-	-	-	-	-	-	-	39	405	-	
Lexington,	965	-	2,975	7,340	1,850	2,630	1,680	450	-	-	-	-	-	-	-	-	-	7	2,445	-	
Lowell,	2,539	-	950	24,972	2,734	68,383	131,334	126,774	14,529	18,155	8,802	1,000	348	1,575	4,203	-	-	119	3,645	14,714	
Lynn,	-	-	1,843	5,990	2,070	23,416	128,352	146,458	12,639	8,962	6,195	-	9,011	5,155	2,500	-	-	66	4,611	23,731	
Malden,	2,305	680	4,370	3,610	-	168,776	236,310	91,194	12,481	12,338	19,522	-	144	-	-	-	-	104	2,660	47,193	
Marblehead,	1,423	2,218	2,322	11,627	-	11,397	2,330	16,215	-	-	-	-	-	-	-	-	-	9	2	200	
Marlborough,	9,380	1,163	2,598	4,072	-	6,637	18,220	5,690	3,100	-	250	-	-	-	-	-	-	9	3,590	7,128	
Mass Pipe Line,	-	-	-	-	-	-	-	3,068	1,920	21,630	-	-	-	-	6,266	8,594	61,155	22	563	26,723	
Milford,	1,200	200	1,575	4,300	-	9,460	9,800	13,000	3,200	-	-	-	-	-	-	-	-	8	495	-	
Nantucket,	-	-	1,320	5,280	-	2,640	-	500	-	-	-	-	-	-	-	-	-	1	4,460	-	
Natick,	1,186	603	1,365	1,869	-	21,575	3,467	2,400	-	-	-	-	-	-	-	-	-	5	785	995	
New Bedford,	2,237	6,739	1,419	4,293	-	136,341	73,893	22,805	6,897	-	11,405	-	-	440	-	-	-	60	2,469	14,400	
Newburyport,	927	334	3,808	8,258	-	28,923	7,335	11,765	1,320	4,260	-	-	-	-	-	-	-	13	290	10,175	
Newton,	-	-	12,975	-	159,762	239,733	34,253	19,575	41,405	3,750	-	-	-	-	-	-	-	96	4,573	9,499	
North Adams,	1,823	1,197	2,629	6,846	211	31,206	23,940	20,562	1,025	1,959	764	-	-	-	-	-	-	17	2,402	11,377	
Northampton,	1,972	4,554	3,926	4,760	-	47,652	35,888	4,192	1,420	60	-	-	-	-	-	-	-	19	4,104	17,253	
North Attleborough,	284	37	359	7,357	-	2,406	24,264	1,592	7,016	-	-	-	-	-	-	-	-	8	43,315	8,107	
Norwood,	257	510	-	-	-	23,093	8,939	-	-	4,956	-	-	-	-	-	-	-	7	37,755	-	
Otis Co. (Ware),	4,219	575	1,485	11,524	-	-	4,099	2,549	1,814	-	-	-	-	-	-	-	-	5	740	25	
People's (Stoneham),	-	-	-	3,260	-	19,034	9,050	8,958	10,390	-	-	-	-	-	-	-	-	9	3,172	190	
Pittsfield,	1,900	-	565	5,130	670	27,700	10,815	7,964	-	3,050	-	-	-	-	-	-	-	10	4,994	375	

METERS.

The total number of meters in use June 30, 1901, was 223,555, representing a nominal capacity of 1,317,111 lights, being an increase over the previous year of 14,465 meters and 60,063 lights.

The following table shows the details concerning numbers and sizes:—

COMPANY.	NUMBER AND SIZE OF METERS.																						Total Number in Use June 30, 1901.	Increase during the Year.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	2	3	5	10	20	30	35	40	45	50	60	80	100	120	125	150	180	200	250	300	400	500	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.

East Boston,	565	1,985	104	47	20	9	-	-	1	13	4	2	5	-	-	-	-	1	-	-	-	-	-	2,756	170
Easthampton,	-	218	24	13	1	3	-	-	4	1	5	2	-	-	-	-	-	-	-	-	-	-	-	272	12
Fall River,	-	1,924	6,677	314	94	34	-	-	8	14	11	-	10	-	-	-	6	-	15	14	19	4	2	9,146	1,315
Fitchburg,	-	1,084	292	65	30	13	-	-	1	14	5	2	8	-	-	-	1	-	1	-	-	-	-	1,516	157
Framingham,	-	126	231	89	19	6	-	-	-	3	1	1	1	-	-	-	-	-	1	-	-	-	-	478	59
Gardner,	11	198	21	14	4	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	249	15
Gloucester,	11	1,044	193	51	29	11	-	-	-	8	1	4	-	-	-	-	-	-	-	-	-	-	-	1,352	104
Greenfield,	11	283	30	25	6	2	-	-	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	361	22
Haverhill,	17	4,379	278	128	73	24	-	-	-	22	-	4	13	-	-	-	6	-	5	1	7	1	-	4,950	142
Holyoke,	-	2,939	119	115	46	34	-	-	26	-	12	5	6	-	-	-	8	-	8	-	-	-	-	3,326	302
Ipswich,	21	97	11	14	6	2	-	-	-	1	-	-	3	-	-	-	-	-	-	-	-	-	-	155	5
Jamaica Plain,	3	2,568	1,263	293	55	22	-	-	-	12	-	2	-	-	-	-	-	-	-	-	-	-	-	4,158	300
Lawrence,	260	2,407	3,573	150	69	56	-	-	-	31	5	20	28	-	-	-	6	-	4	-	10	-	-	6,619	1,035
Leominster,	1	222	46	12	6	6	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	294	14
Lexington,	-	115	15	2	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	137	5
Lowell,	297	10,537	1,436	406	135	111	-	-	-	147	5	40	83	-	-	-	-	39	-	13	3	-	-	13,252	541
Lynn,	3	3,878	3,317	364	150	24	-	-	1	23	6	5	37	-	-	-	1	-	8	-	-	-	-	7,812	625
Malden,	2	4,437	803	142	53	19	-	-	1	20	1	8	8	-	-	-	1	-	1	1	-	-	-	5,498	725
Marblehead,	-	214	41	19	8	1	-	-	-	1	-	1	2	-	-	-	-	-	-	-	-	-	-	284	46
Marlborough,	-	396	72	26	20	6	-	-	-	5	-	1	2	-	-	-	-	-	-	-	-	-	-	534	97
Millford,	21	474	43	29	14	-	-	-	3	-	4	1	4	-	-	-	-	-	-	-	-	-	-	593	* 12
Nantucket,	-	244	4	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	254	16
Natick,	5	414	63	26	9	2	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	527	79
New Bedford,	9	2,822	1,079	214	43	23	-	-	1	6	1	1	9	-	-	-	-	3	-	1	1	-	-	4,217	354
Newburyport,	30	662	70	31	21	11	-	-	-	2	-	-	3	-	-	-	-	-	-	1	2	-	-	833	68
Newton,	24	1,806	1,860	663	154	52	-	-	-	22	-	5	8	-	-	-	-	-	5	-	1	2	-	2 4,605	306
North Adams,	-	1,459	117	30	12	1	-	-	14	1	4	5	7	-	-	-	-	-	4	-	-	-	-	1,656	258
Northampton,	-	836	163	36	13	17	-	-	-	15	-	4	3	-	-	-	-	-	4	-	-	-	-	1,091	104
North Attleborough,	-	330	65	39	10	17	-	-	-	3	-	-	2	-	-	-	-	-	-	-	-	-	-	466	20
Norwood,	-	65	47	17	14	4	-	-	-	7	-	1	2	-	-	-	-	-	-	-	-	-	-	157	25
Otis Co (Ware),	9	191	49	15	6	-	-	-	1	-	3	-	4	-	-	-	-	-	2	-	-	-	-	280	10

* Decrease.

1 Includes 2 seventy light meters.

2 Includes 1 seventy-five light meter.

GAS STOVES.

The companies reporting gas stoves in use on June 30, 1901, are as follows:—

Adams,	53	Lowell,	5,487
Amesbury,	112	Lynn,	3,581
Amherst,	5	Malden,	700
Athol,	50	Marblehead,	76
Attleboro,	225	Marlborough,	266
Bay State,	31	Milford,	61
Beverly,	375	Nantucket,	48
Boston,	14,085	Natick,	225
Brockton,	850	New Bedford,	2,745
Brookline,	13,877	Newburyport,	313
Charlestown,	2,000	Newton,	811
Chelsea,	500	North Adams,	812
Chicopee,	675	Northampton,	961
Citizens' (Quincy),	139	North Attleborough,	210
Clinton,	132	Norwood,	12
Cottage City,	170	Otis Company (Ware),	193
Danvers,	121	People's (Stoneham),	67
Dedham,	860	Pittsfield,	125
Dorchester,	7,482	Plymouth,	189
East Boston,	700	Roxbury,	8,895
Easthampton,	55	Salem,	2,400
Fall River,	8,759	South Boston,	3,670
Fitchburg,	834	Southbridge,	25
Framingham,	706	Spencer,	270
Gardner,	121	Springfield,	5,877
Gloucester,	625	Stoughton,	13
Greenfield,	130	Taunton,	1,041
Haverhill,	4,220	Waltham,	664
Holyoke,	1,500	Webster,	174
Ipswich,	12	Williamstown,	60
Lawrence,	6,325	Worcester,	5,765
Lexington,	19		

The following table shows the number of street lamps supplied June 30, 1901, the net increase or decrease during the year, the average price per thousand feet received from gas used in such lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies : —

PUBLIC LAMPS.

COMPANY.	Number Lamps supplied.	Increase.	Decrease.	Average Price received per M. including Expenses.	Expense of Lighting and Care of Lamps per M.
Amesbury,	22	-	-	\$2 00	-
Beverly,	7	1	-	1 51	-
Boston,	615	-	17	1 00	-
Brockton,	59	-	-	1 00	-
Brookline,	3,516	97	-	1 00	-
Cambridge,	336	2	-	1 00	-
Charlestown,	502	10	-	1 10	-
Chicopee,	24	11	-	1 52	-
Citizens' (Quincy),	67	-	-	1 39	\$0 18
Cottage City,	53	6	-	1 00	15
Dorchester,	2,390	189	-	1 00	-
East Boston,	368	7	-	1 25	-
Fall River,	120	-	-	1 21	-
Fitchburg,	19	1	-	53	-
Gloucester,	104	2	-	1 00	-
Haverhill,	241	13	-	1 29	-
Holyoke,	23	1	-	1 30	-
Ipswich,	26	-	-	2 00	-
Jamaica Plain,	1,202	39	-	998	-
Lawrence,	9	-	-	1 00	-
Lowell,	1,074	142	-	1 00	-
Natick,	5	-	-	1 27	-
New Bedford,	657	44	-	1 65	43
Newton,	970	13	-	1 73	74
Norwood,	126	2	-	2 37	1 88
Otis Co. (Ware),	1	-	-	2 00	-
Roxbury,	190	21	-	1 00	-
South Boston,	447	15	-	1 00	-
Southbridge,	1	-	-	1 15	-
Taunton,	68	-	4	1 30	-
Waltham,	78	-	30	2 58	1 11
Williamstown (oil gas),	110	1	-	5 38	1 15
Worcester,	508	68	-	1 00	-

PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a

fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following tables exhibit the instances during the year 1901 in which the candle-power has been found below and the impurities above the amount named in the statute, as reported to this Board by the State Inspector of Gas:—

	COMPANY.	Candle-power.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Charlestown,	14.9	Nov. 14,	22
	Chelsea,	14.8	Aug. 29,	7
	Framingham,	13.2	Oct. 30,	3
	Jamaica Plain,	15.2	Nov. 15,	16
	Malden,	14.3	Feb. 5,	15
	North Adams,	15.2	Dec. 12,	9

	COMPANY.	Grains per 100 Cubic Feet.	Date when found.	Total Number of Inspections during the Year.
Ammonia.	Easthampton,	41.7	July 18,	3
	Greenfield,	18.2	Aug. 14,	3
	Holyoke,	47.6	Oct. 4,	13
	Holyoke,	29.5	Oct. 31,	—
	North Adams,	26.9	Aug. 14,	9
	Salem,	14.3	April 10,	11
	Salem,	13.4	May 7,	—
Sulphur.	Attleboro,	21.5	May 25,	5
	Malden,	20.5	June 26,	15
	New Bedford,	20.2	June 28,	15
	Worcester,	22.0	May 31,	46
Sulphuretted hydrogen.	Adams,	Trace,	Jan. 9,	3
	Adams,	"	Aug. 14,	—
	Adams,	"	Dec. 12,	—
	Brockton,	"	Dec. 12,	8
	Framingham,	"	Oct. 30,	3
	Gardner,	"	Feb. 28,	2
	Gardner,	"	Oct. 9,	—
	Lexington,	"	Feb. 8,	2
	Quincy,	"	Feb. 15,	3
	Quincy,	"	Aug. 9,	—
	Spencer,	"	Feb. 20,	3
	Spencer,	"	Nov. 1,	—
	Stoughton,	"	March 8,	2
	Williamstown,	"	April 11,	2

A study of the inspections of the coal-gas companies made during the five years from 1897 to 1901, inclusive, shows the following facts :—

	1897.	1898.	1899.	1900.	1901.
Number of inspections made,	639	644	681	716	769
Number of companies subject to inspection, . .	66	67	67	66	66
Number of companies showing deficiency in candle-power,	5	3	5	6	6
Highest candle-power, not including oil-gas companies,	31.2	28.1	28.8	27.2	28
Lowest candle-power, not including oil-gas companies,	14.2	13.4	11.4	13.7	13.2
Average candle-power, not including oil-gas companies,	19.47	20.17	20.0	19.5	19.5
Number of companies showing sulphuretted hydrogen,	8	13	16	9	6
Number of companies showing excess of sul- phur,	3	5	11	10	4
Number of companies showing excess of am- monia,	6	6	9	6	5
Largest amount of sulphur,	26.4	45.1	31.9	34.1	22.0
Smallest amount of sulphur,	1.7	1.5	1.7	1.3	4.0
Average amount of sulphur,	9.66	9.65	10.5	10.8	11.0
Largest amount of ammonia,	27.5	86.3	66.7	77.0	47.6
Smallest amount of ammonia,	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia,	2.37	2.15	2.54	1.85	1.96

The inspections of the oil-gas companies showed :—

	1897.	1898.	1899.	1900.	1901.
Highest candle-power,	53.5	58.4	60.0	59.8	50.9
Lowest candle-power,	21.0	24.7	22.9	25.0	27.2
Average candle-power,	35.75	40.11	43.22	41.51	38.66
Number showing sulphuretted hydrogen, . .	3	3	2	1	3

ELECTRIC LIGHT.

The following table gives the names of the companies actively engaged in the supply of electric light on June 30, 1901, and the amount of capital stock, together with the localities supplied and the population of the same according to the census of 1901 :—

CORPORATE NAME.	Localities supplied.	Popula- tion.	Capital.
Abington and Rockland Electric Light and Power Co.,	Abington, Rockland,	9,816	\$75,000
Adams Electric Light and Power Co., . .	Adams,	11,134	8,500
Amesbury Electric Light, Heat and Power Co.,	Amesbury,	9,473	50,300
Amherst Gas Co.,	Amherst,	5,028	40,000
Andover Electric Co.,	Andover,	6,813	30,000
Athol Gas and Electric Co.,	Athol,	7,061	40,000
Attleborough Steam and Electric Co., . .	Attleborough,	11,335	60,000
Beverly Gas and Electric Co.,	Beverly,	13,884	142,000
Blackstone Electric Light Co.,	Blackstone,	5,721	10,000
Block Plant Electric Light Co.,	Boston (in part),	-	9,500
Blue Hill Electric Co.,	Canton,	4,584	30,000
Boston Electric Light Co.,	Boston,	500,961	3,000,000
Bridgewater Electric Co.,	Bridgewater,	4,736	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brighton district),	39,214	2,000,000
Cambridge Electric Light Co.,	Cambridge,	91,886	450,000
Central Massachusetts Electric Co., . .	Palmer, Monson, Warren, . .	15,620	150,000
Charlestown Gas and Electric Co., . . .	Charlestown,	40,652	500,000
Chelsea Gas Light Co.,	Chelsea,	34,072	300,000
Clinton Gas Light Co.,	Clinton,	13,667	73,000
Cohasset Electric Co.,	Cohasset, Scituate,	5,229	30,000
Cottage City Gas and Electric Light Co.,	Cottage City,	1,100	25,000
Dedham Electric Co.,	Dedham, Westwood,	8,569	60,000
Easthampton Gas Co.,	Easthampton,	5,603	30,000
Edison Electric Illuminating Co. of Boston,	Boston,	212,231	4,310,500
Edison Electric Illuminating Co. of Brockton,	Brockton,	40,063	150,000
Fall River Electric Light Co.,	Fall River,	104,863	350,000
Fitchburg Gas and Electric Co.,	Fitchburg,	31,531	150,000
Framingham Electric Co.,	Framingham, Ashland,	12,827	80,000
Franklin Electric Light Co.,	Turner's Falls,	* 4,202	10,000
Gardner Electric Light Co.,	Gardner,	10,813	30,000
Gloucester Electric Co.,	Gloucester, Rockport,	30,713	50,000
Grafton Electric Co.,	Grafton, Sutton,	8,188	10,000
Great Barrington Electric Light Co., . .	Great Barrington,	5,854	23,800
Greenfield Electric Light and Power Co.,	Greenfield,	7,927	30,000
Haverhill Electric Co.,	Haverhill, Groveland,	39,551	153,000
Hyde Park Electric Light Co.,	Hyde Park,	13,244	100,000
Iowa Light, Heat and Power Co.,	Marion, Iowa,	-	30,000
Lawrence Gas Co.,	Lawrence, North Andover, Methuen,	74,314	800,000
Lee Electric Co.,	Lee,	3,596	29,000
Lenox Electric Light Co.,	Lenox,	2,942	20,000
Leominster Electric Light and Power Co.,	Leominster,	12,392	50,000
Lexington Gas and Electric Co.,	Lexington,	3,831	35,000
Lowell Electric Light Corporation, . . .	Lowell, North Chelmsford, . .	96,361	400,000
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	79,297	500,000
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	89,206	195,000
Marlborough Electric Co.,	Marlborough, Southborough,	15,530	30,000
Medfield Electric Light and Power Co., .	Medfield, Walpole, Sharon, Norfolk,	9,538	60,000
Medway Electric Light and Power Co., . .	Medway,	2,761	12,000
Milford Electric Light and Power Co., .	Milford, Hopedale,	13,463	40,000
Millbury Electric Co.,	Millbury,	4,460	17,000
Milton Light and Power Co.,	Milton,	6,578	42,000
Nantucket Electric Co.,	Nantucket,	3,006	25,000
Natick Gas and Electric Co.,	Natick, Wayland, Wellesley,	16,863	62,000

* Estimated.

CORPORATE NAME.	Localities supplied.	Popula- tion.	Capital.
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven, .	66,009	\$650,000
Newburyport Gas and Electric Co., .	Newburyport,	14,478	140,000
Newton and Watertown Gas Light Co., .	Newton, Watertown, .	43,293	250,000
North Adams Gas Light Co.,	North Adams,	24,200	50,000
Northampton Electric Lighting Co., .	Northampton,	18,643	58,700
Orange Electric Light Co.,	Orange,	5,520	45,000
Pittsfield Electric Co.,	Pittsfield, Dalton, . . .	24,780	100,000
Plymouth Electric Light Co.,	Plymouth,	11,547	90,000
Quincy Electric Light and Power Co., .	Quincy,	23,899	89,700
Rawson Light and Power Co.,	Leicester,	3,416	25,000
Salem Electric Lighting Co.,	Salem, Peabody (in part), .	* 35,956	175,000
Somerville Electric Light Co.,	Somerville, Arlington, .	70,246	200,000
Southbridge Gas and Electric Co., . .	Southbridge,	10,025	50,000
South Hadley Falls Electric Light Co.,	South Hadley, Chicopee (in part),	4,526	7,000
Spencer Gas Co.,	Spencer,	7,627	85,000
Stoughton Gas and Electric Co., . . .	Stoughton,	5,442	24,000
Suburban Gas and Electric Co., . . .	Revere, Winthrop, . . .	16,453	185,000
Suburban Light and Power Co., . . .	Boston (in part), . . .	-	174,400
Union Electric Light Co.,	Franklin, Norfolk, . . .	5,997	20,000
United Electric Light Co.,	Springfield, W. Springfield,	69,164	500,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge, .	10,635	39,400
Waltham Gas Light Co.,	Waltham,	23,481	175,000
Ware Electric Co.,	Ware,	8,263	30,000
Webster Electric Co.,	Webster, Dudley, . . .	12,357	45,000
Westborough Gas and Electric Co., .	Westborough,	5,400	25,000
Weston Electric Light Co.,	Weston,	1,834	12,000
Weymouth Light and Power Co., . . .	Weymouth,	11,324	50,000
Whitman Light and Power Co., . . .	Whitman,	6,155	22,000
Winchendon Electric Light and Power Co.,	Winchendon,	5,001	12,000
Woburn Light, Heat and Power Co., .	Woburn, Winchester, Stoneham,	27,699	169,000
Worcester Electric Light Co.,	Worcester,	118,421	400,000

* Salem only.

Following are the names of the owners, on June 30, of electric light plants not owned by electric light corporations and the localities supplied: Adams, U. S., Townsend; Ayer Electric Light Company, Ayer; Chester Electric Light Company (E. LeRoy Gardner, owner), Chester; Church Green Electric Light and Power Company (A. W. Perry, owner), Boston (in part); Walter A. Drucker, Billerica; Foxboro' Electric Company (A. F. Bemis and estate of Geo. L. Allen, owners), Foxborough; Greendale Chemical and Electric Lighting Company (William W. Carter and others, owners), Needham; Holyoke Water Power Company, Holyoke; The D. S. McDonald Co., Boston (in part); Niles Trust Estate, Boston (in part); Randolph Electric Light Company (Charles Doughty, owner); Shelburne Falls Electric Light and Power

Company (Wilcox and Halligan, owners), Shelburne Falls; Steam and Power Company (John W. T. Nichols, Agent) Boston (in part).

The following table shows the whole number of stockholders in the electric light companies, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1901:—

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	168	168	\$75,000
Adams,	7	5	7,800
Amesbury,	55	39	39,100
Andover,	32	31	29,500
Attleborough,	19	19	60,000
Blackstone,	6	4	9,000
Block Plant (Boston),	3	3	9,500
Blue Hill (Canton),	7	7	30,000
Boston,	848	387	1,641,500
Bridgewater,	13	13	15,000
Cambridge,	175	162	416,100
Central Mass. (Palmer),	58	31	44,200
Cohasset,	27	27	30,000
Dedham,	41	39	57,800
Edison (Boston),	635	594	4,080,300
Edison (Brockton),	47	42	139,950
Fall River,	114	101	311,400
Framingham,	11	10	78,000
Franklin (Turner's Falls),	24	24	10,000
Gardner,	12	12	30,000
Gloucester,	11	8	44,600
Grafton,	10	10	10,000
Great Barrington,	22	10	6,800
Greenfield,	30	26	28,500
Haverhill,	74	71	152,000
Hyde Park,	15	15	100,000
Iowa (Marion, Iowa),	5	2	2,000
Lee,	14	13	27,500
Lenox,	27	24	13,400
Leominster,	9	9	50,000
Lowell,	173	153	387,700
Malden,	63	13	26,500
Marlborough,	11	10	29,500
Medfield,	11	11	60,000
Medway,	9	9	12,000
Milford,	8	8	40,000
Millbury,	21	20	16,900
Milton,	14	14	42,000
Nantucket,	6	5	24,500
Natick,	19	19	62,000
Northampton,	47	45	54,700

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Value of Stock held in Massachusetts.
Orange,	9	9	\$45,000
Pittsfield,	46	44	87,500
Plymouth,	7	6	80,000
Quincy,	100	100	89,700
Rawson (Leicester),	5	5	25,000
Salem,	154	147	166,400
Somerville,	215	203	192,700
South Hadley Falls,	3	3	7,000
Suburban (Boston),	10	10	174,400
Suburban (Revere),	49	12	23,000
Union (Franklin),	8	2	200
United (Springfield),	189	174	450,700
Uxbridge and Northbridge,	17	17	39,400
Ware,	54	53	28,500
Westborough,	19	19	25,000
Weston,	7	7	12,000
Weymouth,	22	22	50,000
Whitman,	3	3	22,000
Winchendon,	17	17	12,000
Woburn,	6	6	169,000
Worcester,	133	130	392,800

The following table contains a summary of the financial operations of all the electric light central stations in the State for the year ending June 30, 1900, and for the year ending June 30, 1901:—

	YEAR ENDING JUNE 30.	
	1900.	1901.
INCOME.		
From sale of commercial arc lights,	\$532,374 29	\$545,468 75
sale of commercial incandescent lights by contract,	210,435 93	214,271 07
sale of commercial incandescent lights by meter,	2,369,583 35	2,713,502 96
sale of public arc lights,	1,335,103 02	1,410,812 06
sale of public incandescent lights,	336,593 11	353,364 71
sale of electric power,	838,466 73	921,786 04
rent of motors,	5,878 34	7,715 73
rent of fixtures,	—	4,212 08
rent of meters,	2,945 40	3,478 00
steam heating,	46,731 60	43,193 42
Total,	\$5,678,111 77	\$6,217,804 82
EXPENSES.		
1. Coal or other fuel,	\$797,743 73	\$934,448 20
2. Rent of real estate used for plant,	57,829 29	63,289 61
3. Oil and waste,	38,135 46	42,927 22
4. Water,	56,611 65	59,282 64
Amounts carried forward,	\$950,320 13	\$1,099,947 67

	YEAR ENDING JUNE 30.	
	1900.	1901.
<i>Amounts brought forward,</i>	\$950,320 13	\$1,099,947 67
EXPENSES — <i>Concluded.</i>		
5. Wages at station,	526,861 91	544,430 77
6. Station repairs,	45,513 62	44,059 38
7. Steam plant repairs,	112,500 53	130,114 65
8. Electric plant repairs,	99,891 93	98,353 44
9. Apparatus and machinery,	21,745 21	12,699 52
10. Wages for care of lights and meters, clerical labor in this department, and salary or commission of collectors,	267,708 73	280,974 26
11. Repairs and renewals of lines, meters, lamps and motors,	403,051 17	444,449 85
12. Distribution tools and appliances,	8,396 28	13,749 62
13. Carbons,	73,164 07	67,739 86
14. Incandescent lamps,	116,347 10	129,222 20
15. Globes,	11,624 72	12,571 07
16. Directors' allowances,	6,475 02	10,074 26
17. Salaries of officers,	150,967 01	179,967 55
18. General salaries,	193,125 14	203,085 22
19. Rent of offices, if separate from plant,	13,689 56	14,083 77
20. General office expenses,	94,162 54	102,867 25
21. Taxes,	237 075 02	301,236 07
22. Insurance,	80,584 61	88,206 45
23. Law expenses,	28,660 93	38,291 72
24. Claims,	1,395 54	3,233 64
25. Bad debts,	25,751 48	24,656 60
26. Incidental expenses,	66,398 52	56,790 76
27. Current bought,	9,821 75	21,597 50
Total,	\$3,545,232 52	\$3,922,403 08
Leaving an apparent net profit of	\$2,132,879 25	\$2,295,401 74
Of this profit, the gas companies made in their elec- trical departments,	268,595 62	342,056 17
Leaving for the electric light companies,	\$1,864,283 63	\$1,953,345 57
To which should be added the income from rents, jobbing, etc., amounting to	415,440 75	356,302 02
Making a total of	\$2,279,724 38	\$2,309,647 59
Against which the following charges were made:—		
Interest,	\$297,200 74	\$314,512 49
Dividends,	724,108 87	1,006,350 57
Depreciation,	676,620 61	202,245 58
Sundry items,	319,318 30	464,756 57
	\$2,017,248 52	\$1,987,865 21
Leaving a surplus for the year of	\$262,475 86	\$321,782 38

Three¹ of the corporations included above appear not to have earned expenses, and twenty-six² others have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from electric lighting of the companies doing only an electric business show an increase during the last year of about \$89,000.

¹ Three in 1900.² Twenty-four in 1900.

In Appendix A will be found, under date of June 30, 1901, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1900 and 1901, show the following facts :—

	JUNE 30.	
	1900.	1901.
ASSETS :—		
Construction accounts, including patent rights and franchises,	\$18,567,882 75	\$20,929,177 90
Cash on hand,	405,378 43	473,257 40
Due for light and power,	488,724 59	545,235 72
Other accounts due,	126,190 85	167,031 59
Materials, etc.,	342,751 14	422,331 25
Notes receivable,	43,866 79	38,400 83
Investments,	673,971 78	693,037 88
	\$20,648,766 33	\$23,268,472 57
LIABILITIES :—		
Capital,	\$11,759,295 24	\$12,764,351 62
Bonds,	3,850,000 00	3,615,100 00
Notes payable,	2,018,106 59	2,965,662 75
Unpaid bills,	392,621 13	497,360 87
Unpaid dividends,	86,297 92	112,762 50
Interest due and unpaid,	6,531 06	5,647 39
Interest accrued but not due,	45,937 81	50,337 54
Deposits,	—	11,169 82
Other items,	254,551 88	510,809 34
	\$18,413,341 63	\$20,533,201 83
Reserved and depreciation funds,	714,985 00	946,705 83
	\$19,128,326 63	\$21,479,907 66
Surplus,	1,520,439 70	1,788,564 91
	\$20,648,766 33	\$23,268,472 57
Of these companies —		
58 ¹ show an aggregate surplus of	\$1,549,804 91	\$1,807,058 68
8 ² show an aggregate deficit of	29,365 21	18,493 77
Leaving total net surplus, as shown above,	\$1,520,439 70	\$1,788,564 91
Which added to reserves carried as liabilities,	714,985 00	946,705 83
Would show an actual surplus of	\$2,235,424 70	\$2,735,270 74
Equivalent to per cent. on capital of about	19.01	21.43

¹ Fifty-eight in 1900.² Seven in 1900.

The following table shows the value of the plant of each electric company, as assessed by the local authorities :—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland, .	\$58,500	Lowell,	\$258,850
Adams,	11,000	Malden,	225,000
Adams, U. S. (Townsend), .	500	Marlborough,	75,130
Amesbury,	32,450	Medfield,	71,800
Andover,	16,700	Medway,	1,000
Attleborough,	48,000	Milford,	36,125
Ayer,	5,400	Millbury,	15,000
Blackstone,	16,400	Milton,	67,700
Block Plant (Boston), . .	1,900	Nantucket,	10,000
Blue Hill (Canton), . . .	31,000	Natick,	64,075
Boston,	3,493,500	Northampton,	44,500
Bridgewater,	15,700	Orange,	21,350
Cambridge,	450,000	Pittsfield,	104,500
Central Mass. (Palmer), . .	44,900	Plymouth,	56,250
Chester,	1,400	Quincy,	107,900
Cohasset,	2,250	Randolph,	23,000
Dedham,	108,000	Rawson (Leicester), . . .	14,250
Edison (Boston),	4,078,400	Salem,	236,000
Edison (Brockton), . . .	131,250	Shelburne Falls,	6,000
Fall River,	370,900	Somerville,	124,600
Foxborough,	10,100	South Hadley Falls, . . .	4,500
Framingham,	30,000	Suburban (Boston), . . .	218,600
Franklin (Turner's Falls), .	9,000	Suburban (Revere), . . .	114,100
Gardner,	40,575	Union (Franklin),	15,600
Gloucester,	52,100	United (Springfield), . . .	470,200
Grafton,	500	Uxbridge and Northbridge,	46,600
Great Barrington,	-	Ware,	24,000
Greendale (Needham), . . .	3,580	Westborough,	16,500
Greenfield,	29,400	Weston,	5,000
Haverhill,	177,050	Weymouth,	50,350
Hyde Park,	127,000	Whitman,	23,300
Iowa (Marion, Iowa), . . .	24,000	Winchendon,	7,000
Lee,	12,300	Woburn,	133,250
Lenox,	-	Worcester,	615,300
Leominster,	58,300		

The following table shows the amounts paid by the companies for taxes, including the amounts paid by the gas companies on account of their electric plants:—

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Abington and Rockland, .	\$1,406 93	Cambridge,	\$5,268 71
Adams,	231 17	Central Mass. (Palmer), . .	590 10
Adams, U. S. (Townsend), .	8 26	Charlestown,	1,224 34
Amherst,	391 78	Chelsea,	2,429 64
Amesbury,	514 12	Chester,	29 86
Andover,	239 47	Church Green (Boston), . .	42 50
Athol,	518 74	Clinton,	862 76
Attleborough,	860 87	Cohasset,	243 86
Ayer,	78 54	Cottage City,	124 58
Beverly,	1,094 55	Dedham,	1,839 01
Blackstone,	312 32	Easthampton,	170 97
Block Plant (Boston), . . .	48 54	Edison (Boston),	94,000 00
Blue Hill (Canton),	533 05	Edison (Brockton),	2,550 00
Boston,	68,588 31	Fall River,	9,000 00
Bridgewater,	236 98	Fitchburg,	2,032 73
Brookline,	6,645 15	Foxborough,	179 18

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Framingham,	\$728 18	Newton,	\$2,752 56
Franklin (Turner's Falls), . .	190 83	North Adams,	648 87
Gardner,	694 50	Northampton,	782 96
Gloucester,	998 42	Orange,	454 37
Grafton,	175 24	Pittsfield,	2,529 21
Great Barrington,	213 51	Plymouth,	889 56
Greendale (Needham),	82 26	Quincy,	1,832 95
Greenfield,	514 84	Randolph,	347 88
Haverhill,	3,165 92	Rawson (Leicester),	396 95
Holyoke,	4,545 95	Salem,	4,075 02
Hyde Park,	2,123 09	Shelburne Falls,	139 30
Iowa (Marion, Iowa),	516 80	Somerville,	2,541 06
Lawrence,	2,246 40	Southbridge,	644 67
Lee,	278 16	South Hadley Falls,	92 64
Lenox,	255 53	Spencer,	295 16
Leominster,	1,433 45	Stoughton,	215 89
Lexington,	367 10	Suburban (Boston),	3,507 01
Lowell,	5,957 15	Suburban (Revere),	1,277 94
Lynn,	7,204 39	Union (Franklin),	360 00
Malden,	4,378 61	United (Springfield),	9,399 43
Marlborough,	1,443 83	Uxbridge and Northbridge, . .	570 06
McDonald, D S., Co. (Boston), .	195 58	Waltham,	1,701 94
Medfield,	465 90	Ware,	558 31
Medway,	112 17	Webster,	401 96
Milford,	684 77	Westborough,	300 99
Millbury,	281 95	Weston,	162 44
Milton,	807 47	Weymouth,	1,180 69
Nantucket,	279 91	Whitman,	486 49
Natick,	1,353 28	Winchendon,	180 19
New Bedford,	7,164 35	Woburn,	2,952 72
Newburyport,	1,202 61	Worcester,	7,192 68

DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table:—

COMPANY.	Rate Per Cent.	Amount of Dividends.
Abington and Rockland,	5	\$3,750 00
Adams,	*—	—
Amesbury,	1½	628 75
Andover,	*—	—
Attleborough,	*—	—
Blackstone,	6	600 00
Block Plant (Boston),	8	760 00
Blue Hill (Canton),	*—	—
Boston,	9	270,000 00
Bridgewater,	*—	—
Cambridge,	6	21,000 00
Central Mass. (Palmer),	*—	—
Cohasset,	4	1,200 00
Dedham,	4	2,400 00
Edison (Boston),	11	474,155 00
Edison (Brockton),	5½	5,500 00

* No dividend declared.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Fall River,	7	\$24,500 00
Framingham,	*—	—
Franklin (Turner's Falls),	6	600 00
Gardner,	9	2,700 00
Gloucester,	*—	—
Grafton,	*—	—
Great Barrington,	*—	—
Greenfield,	4	1,200 00
Haverhill,	8	12,240 00
Hyde Park,	8	8,000 00
Iowa (Marion, Iowa),	*—	—
Lee,	5	1,450 00
Lenox,	9	1,800 00
Leominster,	*—	—
Lowell,	5	20,000 00
Malden,	8	15,600 00
Marlborough,	*—	—
Medfield,	*—	—
Medway,	*—	—
Milford,	8	3,200 00
Millbury,	*—	—
Milton,	6	2,520 00
Nantucket,	*—	—
Natick,	*—	—
Northampton,	6	3,522 00
Orange,	4	1,800 00
Pittsfield,	8	8,000 00
Plymouth,	*—	—
Quincy,	5	4,485 00
Rawson (Leicester),	*—	—
Salem,	8	14,000 00
Somerville,	4	8,000 00
South Hadley Falls,	*—	—
Suburban (Boston),	*—	—
Suburban (Revere),	4	7,400 00
Union (Franklin),	*—	—
United (Springfield),	8	40,000 00
Uxbridge and Northbridge,	*—	—
Ware,	5½	1,650 00
Westborough,	4	1,000 00
Weston,	12	1,440 00
Weymouth,	*—	—
Whitman,	6	1,320 00
Winchendon,	*—	—
Woburn,	6	9,780 00
Worcester,	8	30,000 00

* No dividends declared.

The following table shows the number of electric lights of various candle-powers which represent the electric lighting

capacity of all the companies June 30, 1898, 1899, 1900 and 1901:—

	1898.	1899.	1900.	1901.
10 candle-power,	600	600	600	600
15 " "	836	836	836	—
16 " "	500,500	668,456	742,476	759,221
20 " "	800	800	800	800
4,000 " "	6	6	6	6
2,000 " "	13,529	17,141	16,356	16,511
1,200 " "	14,450	13,984	14,644	12,936
1,600 " "	160	160	160	160
1,500 " "	35	35	—	—
800 " "	70	70	140	140

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos for light and power installed by the different companies on June 30 last:—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Abington and Rockland,	4	600	3	725	2	6,000	16	—	—
Adams,	2	150	2	225	7	{ 180 1,200 1,800 }	{ 1,200 32 16 }	—	—
Adams, U. S. (Townsend),	11	50	1	50	1	500	16	—	—
Amherst,	2	250	2	290	3	{ 45 3,100 105 }	{ 1,200 16 1,200 }	—	—
Amesbury,	3	375	3	525	5	{ 2,000 50 3,850 }	{ 16 1,200 16 }	26	372
Andover,	3	350	2	440	4	{ 50 1,500 3,850 }	{ 1,200 16 16 }	—	—
Athol,	2	400	3	440	2	{ 210 1,500 210 }	{ 1,200 16 1,200 }	33	330
Attleborough,	43	612	3	750	58	2,200	16	—	—
Ayer,	1	125	2	300	2	2,200	16	—	—
Beverly,	2	208	2	525	4	{ 280 3,000 155 }	{ 1,200 16 2,000 }	1	90
Blackstone,	2	150	2	215	4	{ 900 4,100 3,600 }	{ 16 16 16 }	—	—
Block Plant (Boston),	2	238	4	447	4	4,100	16	1	40
Blue Hill (Canton),	2	183	3	335	3	3,600	16	—	—
Boston,	16	7,200	12	12,927	68	{ 8,475 79,300 35 }	{ 2,000 16 1,200 }	68	2,074
Bridgewater,	2	200	1	80	2	{ 750 630 14,500 }	{ 16 2,000 16 }	—	—
Brookline,	8	1,525	6	2,500	15	14,500	16	2	125

¹ Also one water-wheel, 30 H. P.

² Operated by company; includes two belonging to street railway company.

³ Including three alternators of 424 K. W.

⁴ Operated by the company; includes five belonging to street railway company.

⁵ Also two water-wheels, 79 H. P.

⁶ One not in use.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Cambridge, . . .	9	1,350	8	2,000	23	1,065 17,100	1,200 16	5	468
Central Mass. (Palmer),	12	250	1	450	5	225 4,000	1,200 16	2	425
Charlestown, . . .	5	625	5	790	8	510 6,000	2,000 16	-	-
Chelsea, . . .	4	1,050	6	1,004	11	350 5,450	1,200 16	3	412
Chester, . . .	-	-	31	15	1	240	16	-	-
Church Green (Boston),	8	770	6	695	11	8,000	16	-	-
Clinton, . . .	2	250	2	325	6	90 2,950	1,200 16	-	-
Cohasset, . . .	2	350	2	180	3	2,300	16	-	-
Cottage City, . . .	1	125	2	190	3	60 50	1,600 1,200	-	-
Dedham, . . .	3	330	3	450	6	100 5,600	1,200 16	-	-
Drucker, W. A. (Bill- ica), . . .	-	-	41	25	1	700	16	-	-
Easthampton, . . .	1	60	1	45	1	50	1,200	-	-
Edison (Boston),	28	8,904	39	12,925	77	166,985	16	-	-
Edison (Brockton), .	5	750	7	1,035	18	50 360 10,900	2,000 1,200 1,600	1	75
Fall River, . . .	12	1,400	15	3,365	34	900 188 29,660	2,000 1,200 16	-	-
Fitchburg, . . .	5	550	4	450	8	485 4,000	1,200 16	2	155
Foxborough, . . .	2	200	1	150	1	2,000	16	-	-
Framingham, . . .	2	250	2	250	5	205 4,900	1,200 16	-	-
Franklin (Turner's Falls), . . .	5	-	-	-	2	30 600	2,000 10	-	-
Gardner, . . .	3	260	5	405	6	240 4,200	1,200 16	-	-
Gloucester, . . .	3	375	3	900	7	340 4,450	1,200 16	2	160
Grafton, . . .	7	120	1	75	1	1,000	16	-	-
Great Barrington, .	8	-	-	-	9	10,560	16	-	-
Greendale (Needham),	10	-	2	250	1	2,000	16	-	-
Greenfield, . . .	2	500	3	525	8	90 3,450	1,200 16	2	100
Haverhill, . . .	4	600	3	1,800	14	370 225 10,000	2,000 1,200 16	4	1,124
Holyoke, . . .	11	825	2	800	24	496 300 3,000	2,000 1,200 16	1	100
Hyde Park, . . .	8	1,175	6	2,000	9	250 5,900	2,000 16	7	1,499
Iowa (Marion, Iowa),	4	320	2	320	3	45 1,950	1,200 16	-	-

¹ Also six water-wheels, 735 H. P., of which two are owned by street railway company.

³ Gasolene engine.

⁵ Two water-wheels, 100 H. P.

⁷ Also one water-wheel, 109 H. P.

⁹ Both leased.

¹¹ Also four water-wheels, 1,120 H. P.

² Operated by company, owned by street railway company.

⁴ Naphtha engine.

⁶ Also one 20 K.W. incandescent dynamo.

⁸ Two water-wheels, 750 H. P.

¹⁰ Steam supplied from chemical department.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Lawrence, . . .	¹ 11	1,442	10	1,415	33	510 520 800 15,880	2,000 1,200 20 16	-	-
Lee, . . .	² 2	225	2	205	4	3,450	16	-	-
Lenox, . . .	³ 1	-	-	-	-	-	-	-	-
Leominster, . . .	3	450	3	600	8	300 3,950	1,200 16	-	-
Lexington, . . .	2	300	2	185	3	50 1,500	1,200 16	-	-
Lowell, . . .	11	1,397	5	3,050	21	975 12,916 825	2,000 16 2,000	4	950
Lynn, . . .	8	1,000	5	2,700	20	400 19,400	1,200 16	7	736
Malden, . . .	9	1,715	5	1,700	9	515 17,800	1,200 16	-	-
Marlborough, . . .	3	375	5	676	8	150 8,200	1,200 16	-	-
McDonald, D. S., Co (Boston), . . .	3	275	2	165	3	1,900	16	-	-
Medfield, . . .	3	375	4	881	2	3,600	16	2	350
Medway, . . .	⁴ 1	-	-	-	1	1,000	16	-	-
Milford, . . .	⁵ 1	-	-	-	⁶ 6	95 11,600	1,200 16	1	17
Millbury, . . .	2	130	3	250	4	95 1,150	1,200 16	-	-
Milton, . . .	3	375	3	560	4	7,600	16	-	-
Nantucket, . . .	2	205	2	150	4	75 1,150	1,200 16	-	-
Natick, . . .	⁷ 3	375	3	875	6	90 5,600	1,200 16	4	535
New Bedford, . . .	6	878	5	1,450	37	570 100 118 14,040	2,000 1,600 1,200 16	3	160
Newburyport, . . .	2	250	3	285	5	270 1,750	1,200 16	1	35
Newton, . . .	6	1,210	2	835	11	370 8,600	1,200 16	-	-
Niles Estate (Boston),	3	400	3	156	3	1,440	16	-	-
North Adams, . . .	4	700	4	1,785	6	480 9,000	1,200 16	-	-
Northampton, . . .	3	450	3	700	10	290 4,700	1,200 16	2	120
Orange, . . .	⁸ 2	120	2	185	4	50 3,150	1,200 16	-	-
Pittsfield, . . .	6	900	7	1,360	8	270 16,800	1,200 16	2	90
Plymouth, . . .	3	550	3	625	2	50 1,500	1,200 16	3	330
Quincy, . . .	3	375	5	700	7	200 5,800	1,200 16	2	130
Randolph, . . .	2	250	3	390	5	80 4,450	2,000 16	-	-
Rawson (Leicester), . .	⁹ 2	230	2	210	2	3,000	16	-	-

¹ Also four water-wheels, 1,691 H. P.² Also one water-wheel, 145 H. P.³ Current bought, delivered at wires of company.⁴ One water-wheel, 55 H. P.⁵ Steam bought.⁶ Four not in use.⁷ Also six water-wheels, 710 H. P.⁸ Also three water-wheels, 408 H. P.⁹ Also two water-wheels, 30 H. P.; all power bought from street railway company.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Salem,	8	1,000	4	1,360	15	{ 50 20,400	{ 2,000 16	4	377
Shelburne Falls,	1	-	1	40	1	{ 1,200 6	{ 16 4,000	-	-
Somerville,	4	1,000	5	1,190	14	{ 520 12,800	{ 1,200 16	-	-
Southbridge,	3	335	4	511	5	{ 100 4,100	{ 1,200 16	33	330
South Hadley Falls,	4	-	1	100	2	{ 1,400 110	{ 16 1,200	-	-
Spencer,	1	100	1	90	1	{ 110 3,000	{ 16 16	-	-
Steam and Power Co. (Boston),	2	160	2	180	3	{ 140 1,400	{ 800 16	-	-
Stoughton,	2	250	2	200	2	{ 485 9,800	{ 2,000 16	5	210
Suburban (Boston),	10	895	6	1,150	16	{ 90 1,800	{ 1,200 16	-	-
Suburban (Revere),	3	725	4	1,136	3	{ 1,720 8,100	{ 1,200 16	5	470
Union (Franklin),	2	350	3	225	5	{ 100 3,950	{ 1,200 16	-	-
United (Springfield),	7	1,760	3	1,650	13	{ 80 1,000	{ 1,200 16	-	-
Uxbridge and Northbridge,	4	475	3	610	6	{ 130 3,900	{ 1,200 16	77	434
Waltham,	6	781	4	1,025	9	{ 1,000 100	{ 16 1,200	-	-
Ware,	1	125	1	125	3	{ 1,650 50	{ 16 1,200	-	-
Webster,	2	200	3	350	6	{ 1,200 15,200	{ 16 16	32	200
Westborough,	2	160	2	150	3	{ 1,150 720	{ 2,000 1,200	-	-
Weston,	8	-	2	250	2	{ 20,000 16	{ 16 16	-	-
Weymouth,	3	400	3	695	5	{ 100 1,650	{ 1,200 16	-	-
Whitman,	2	250	1	250	4	{ 1,200 15,200	{ 16 16	-	-
Winchendon,	10	-	1	125	2	{ 1,150 720	{ 2,000 1,200	5	680
Woburn,	3	900	4	1,450	3	{ 20,000 16	{ 16 16	3	400
Worcester,	10	1,500	4	2,200	22				

¹ One water-wheel, 85 H. P.³ Operated by company, owned by street railway company.⁵ Also three water-wheels, 2,835 H. P.⁷ Operated by the company; includes five belonging to street railway company.⁹ Also two water-wheels, 400 H. P., leased.² Gasolene engine.⁴ Steam and water power bought.⁶ Also six alternators of 1,940 K.W.⁸ Steam supplied by Weston Water Company.¹⁰ One water-wheel, 150 H. P., leased, and power bought.

The following table shows the quantities of coal and other materials used by the several companies during the year of the returns:—

COMPANY.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbols used.
Abington and Rockland,	1,035	-	-	-	10,041
Adams,	500	-	-	-	57,000
Adams, U. S. (Townsend),	1 -	-	-	-	-
Amherst,	500	-	-	-	4,800
Amesbury,	1,548	166	-	-	21,773
Andover,	551	-	-	-	11,000
Athol,	2 179	-	-	-	9,339
Attleborough,	2,054	-	-	-	26,311
Ayer,	176	81	188	17	100
Beverly,	935	-	-	-	8,550
Blackstone,	372	262	-	-	1,930
Block Plant (Boston),	1,344	1,164	-	-	1,700
Blue Hill (Canton),	756	99	-	-	1,314
Boston,	³ 26,526	-	-	-	266,217
Bridgewater,	417	-	-	-	8,384
Brookline,	5,218	-	-	104	290,575
Cambridge,	7,331	-	-	-	429,038
Central Mass. (Palmer),	1,116	-	-	-	27,500
Charlestown,	2,171	-	-	216	258,811
Chelsea,	4,442	-	-	-	127,000
Chester,	⁴ -	-	-	-	-
Church Green (Boston),	3,406	-	-	-	6,840
Clinton,	544	8	-	72	26,452
Cohasset,	305	119	-	-	-
Cottage City,	135	-	-	-	12,000
Dedham,	757	368	-	-	19,211
Drucker, W. A. (Billerica),	⁵ -	-	-	-	-
Easthampton,	65	-	-	⁶ 10,616	6,000
Edison (Boston),	44,126	612	-	-	76,236
Edison (Brockton),	3,927	-	-	-	200,425
Fall River,	6,237	-	-	-	660,000
Fitchburg,	1,134	-	-	965	204,825
Foxborough,	351	-	-	-	270
Framingham,	⁷ 1,030	-	-	-	8,500
Franklin (Turner's Falls),	⁸ -	-	-	-	7,500
Gardner,	1,022	-	-	-	33,950
Gloucester,	1,407	797	-	-	29,500
Grafton,	-	-	-	69	-
Great Barrington,	⁹ 6	-	-	-	25
Greendale (Needham),	664	46	-	-	-
Greenfield,	1,280	-	-	-	15,000
Haverhill,	2,359	1,369	-	-	133,302
Holyoke,	169	-	-	-	300,000
Hyde Park,	6,839	-	-	-	75,587
Iowa (Marion, Iowa),	-	¹⁰ 3,806	-	-	11,200
Lawrence,	2,966	-	-	¹¹ 66	225,008
Lee,	471	120	-	-	60
Lenox,	¹² -	-	-	-	-
Leominster,	1,692	-	-	-	53,000
Lewis, B., & Son (Walpole),	¹³ 110	-	-	-	-
Lexington,	580	-	-	-	12,000
Lowell,	8,018	-	-	-	349,850

¹ Power supplied from mill of U. S. Adams.

³ Also 1,911 loads of shavings valued at \$1,146.60.

⁵ 4,955 gallons naphtha for running engine.

⁷ Also 590 tons sparks.

⁹ Water power leased.

¹¹ Also 202 tons dust.

¹³ For three months only.

² Also waste wood and shavings valued at \$211.65.

⁴ 2,920 gallons gasolene for running engine.

⁶ Bushels.

⁸ Operated by water power.

¹⁰ Also 72 car load cinders valued at \$360.00.

¹² Current bought and delivered at wires of company.

COMPANY.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Lynn,	¹ 5,323	-	-	84	423,000
Malden,	3,893	2,284	-	-	143,394
Marlborough,	631	522	-	-	22,210
McDonald, D. S., Co. (Boston),	1,524	-	-	142	-
Medfield,	1,784	-	-	-	-
Medway,	¹ / ₈	-	-	-	-
Milford,	² -	-	-	-	3,902
Millbury,	531	42	-	-	9,642
Milton,	841	422	-	-	-
Nantucket,	493	-	-	-	7,900
Natick,	³ 8,369	-	-	17	4,000
New Bedford,	⁴ 2,559	708	-	-	150,167
Newburyport,	618	-	-	170	3,560
Newton,	1,576	566	-	⁵ 111,762	167,000
Niles Trust Estate (Boston),	550	-	-	-	-
North Adams,	⁶ 1,379	-	-	2,563	111,000
Northampton,	1,804	-	-	-	60,692
Orange,	18	-	29	-	7,665
Pittsfield,	6,115	-	-	-	45,300
Plymouth,	2,025	-	-	-	600
Quincy,	1,816	203	-	-	27,000
Randolph,	850	-	-	-	12,000
Rawson (Leicester),	² -	-	-	-	-
Salem,	4,205	178	-	-	68,750
Shelburne Falls,	⁷ -	-	-	-	450
Somerville,	4,455	165	-	-	256,602
Southbridge,	1,398	-	-	-	29,700
South Hadley Falls,	⁸ -	-	-	-	-
Spencer,	214	-	-	-	2,000
Steam and Power Co. (Boston),	⁹ -	-	-	-	-
Stoughton,	193	22	2	-	1,100
Suburban (Boston),	4,075	5,658	-	-	146,579
Suburban (Revere),	2,054	360	-	-	74,972
Union (Franklin),	870	-	-	-	9,845
United (Springfield),	1,499	-	-	1,448	51,663
Uxbridge and Northbridge,	685	62	-	-	4,100
Waltham,	¹⁰ 2,581	-	-	1,315	92,300
Ware,	334	-	-	-	17,500
Webster,	1,346	66	-	-	29,000
Westborough,	520	34	-	-	660
Weston,	¹¹ -	-	-	-	25
Weymouth,	1,680	390	-	-	1,673
Whitman,	576	-	-	-	23,834
Winchendon,	¹¹ -	-	-	-	7,831
Woburn,	3,189	-	-	30	105,000
Worcester,	5,356	-	-	-	494,000

¹ Also 765 barrels of tar.² Power purchased.³ Also 160 tons sparks.⁴ Also 56 tons pea and dust.⁵ Bushels.⁶ Also 408 barrels tar.⁷ 345 gallons gasoline for running engine.⁸ Steam and water power bought.⁹ Quantities not given.¹⁰ Also 45 tons dust.¹¹ Water power leased.

The following table shows the total length of wire; the length of underground conduit, the length of wire in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland,	551,530	-	-	1,570	14	184,800
Adams,	271,422	-	-	343	-	118,350
Adams, U. S. (Townsend),	12,448	-	-	22	1	3,594
Amherst,	228,700	-	-	435	140	47,500
Amesbury,	225,159	-	-	440	29	73,920
Andover,	100,856	-	-	522	-	37,000
Athol,	122,760	-	-	475	-	47,520
Attleborough,	345,612	-	-	537	61	145,582
Ayer,	80,123	-	-	318	-	1 -
Beverly,	524,512	-	-	1,424	-	170,442
Blackstone,	188,972	-	-	415	-	57,000
Block Plant (Boston),	43,783	-	-	-	-	-
Blue Hill (Canton),	297,507	-	-	499	73	78,277
Boston,	8,888,129	304,874	4,198,961	2,473	286	1 -
Bridgewater,	101,480	-	-	212	1	96,360
Brookline,	1,858,755	20,325	63,438	2,399	339	312,373
Cambridge,	1,998,215	-	-	3,083	105	316,200
Central Mass. (Palmer),	629,580	-	-	1,845	50	200,750
Charlestown,	235,600	-	-	415	-	47,520
Chelsea,	852,961	-	-	1,542	-	195,360
Chester,	20,515	-	-	28	4	5,332
Church Green (Boston),	10,755	4,170	10,755	-	-	-
Clinton,	299,071	-	-	757	14	1 -
Cohasset,	376,170	-	-	942	36	105,498
Cottage City,	417,033	-	-	146	65	42,240
Dedham,	932,992	-	-	1,856	76	239,246
Drucker, W. A. (Billerica),	113,117	-	-	290	7	40,200
Easthampton,	38,900	-	-	255	-	38,900
Edison (Boston),	2,029,583	497,417	2,029,583	-	-	-
Edison (Brockton),	977,864	18,503	68,364	1,425	21	285,000
Fall River,	1,454,072	38,802	235,363	2,780	170	412,006
Fitchburg,	609,450	-	-	1,225	20	152,300
Foxborough,	109,774	-	-	308	10	46,200
Framingham,	722,909	-	-	1,507	89	254,940
Franklin (Turner's Falls),	18,600	-	-	99	8	10,800
Gardner,	327,955	-	-	516	116	60,000
Gloucester,	885,500	-	-	2,024	61	730,000
Grafton,	247,375	-	-	770	10	85,810
Great Barrington,	296,302	-	-	451	108	107,890
Greendale (Needham),	133,537	-	-	91	7	106,045
Greenfield,	233,193	-	-	534	52	88,000
Haverhill,	727,512	-	-	1,102	14	530,320
Holyoke,	397,550	-	-	1,287	25	124,600
Hyde Park,	531,621	-	-	1,116	56	112,590
Iowa (Marion, Iowa),	114,500	-	-	690	20	1 -
Lawrence,	1,670,340	13,890	59,490	2,946	43	373,470
Lee,	331,963	-	-	685	12	87,890
Lenox,	44,576	44,576	44,576	-	-	-
Leominster,	625,896	75	150	926	26	109,685
Lexington,	215,510	-	-	593	46	76,000
Lowell,	1,227,426	1,364	8,206	1,340	-	233,190
Lynn,	2,322,390	-	-	6,490	-	649,087
Malden,	3,447,021	1,000	1,200	8,350	22	775,750

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Street with Overhead Wires (Feet).
Marlborough,	369,418	-	-	954	150	130,453
McDonald, D. S., Co. (Boston),	2,330	-	-	-	-	-
Medfield,	694,865	-	-	1,181	35	282,080
Medway,	92,979	-	-	160	-	46,489
Milford,	350,458	-	-	646	13	56,000
Milbury,	145,075	-	-	254	6	39,790
Milton,	741,744	-	-	1,044	99	178,169
Nantucket,	202,720	-	-	425	5	51,200
Natick,	549,161	-	-	730	60	100,000
New Bedford,	987,318	22,318	91,965	1,314	51	192,048
Newburyport,	199,935	-	-	540	-	90,000
Newton,	1,855,835	-	-	4,907	-	605,813
Niles Trust Estate (Boston),	1,095	-	-	-	-	-
North Adams,	595,550	-	-	650	155	1 -
Northampton,	548,390	-	-	860	90	151,050
Orange,	231,362	-	-	590	42	75,115
Pittsfield,	1,084,187	1,075	-	1,854	102	242,605
Plymouth,	304,540	-	-	515	35	105,600
Quincy,	933,361	-	-	2,290	32	233,000
Randolph,	197,245	-	-	689	-	50,520
Rawson (Leicester),	222,049	-	-	650	12	70,200
Salem,	906,920	-	-	2,256	82	257,400
Shelburne Falls,	168,800	-	-	250	4	32,000
Somerville,	1,937,344	-	-	3,332	98	437,400
Southbridge,	182,590	-	-	501	-	81,901
South Hadley Falls,	73,000	-	-	360	21	54,000
Spencer,	43,801	-	-	404	4	41,300
Steam and Power Co. (Boston),	-	-	-	-	-	-
Stoughton,	132,360	-	-	300	-	69,905
Suburban (Boston),	453,600	2,000	-	30	147	52,000
Suburban (Revere),	1,249,693	-	-	1,808	-	275,476
Union (Franklin),	202,845	-	-	393	44	68,600
United (Springfield),	2,423,170	39,081	140,209	2,144	43	446,347
Uxbridge and Northbridge,	404,436	-	-	354	94	61,848
Waltham,	697,400	-	-	1,277	68	139,300
Ware,	87,275	-	-	313	27	22,300
Webster,	160,895	-	-	585	2	58,780
Westborough,	169,284	-	-	414	-	64,187
Weston,	520,000	-	-	795	90	131,000
Weymouth,	648,145	-	-	1,274	12	217,398
Whitman,	229,290	-	-	677	14	78,645
Winchendon,	216,013	1,334	1,334	498	53	68,144
Woburn,	1,907,635	-	-	2,970	195	533,200
Worcester,	3,194,811	118,103	1,223,770	4,815	318	400,466

¹ Unknown.

The following table shows the number of motors supplied on arc, incandescent and power circuits, not including those for street railways, and the number of single and double arc lamps, June 30, 1901:—

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Abington and Rockland,	-	-	-	-	-	-	74
Adams,	-	-	-	-	-	62	40
Adams, U. S. (Townsend),	-	-	-	-	-	-	-
Amherst,	-	2	-	25	-	21	10
Amesbury,	-	-	29	162 $\frac{7}{12}$	20	46	3
Andover,	-	-	-	-	5	24	-
Athol,	-	-	4	33	38	10	31
Attleborough,	-	58	-	476	115	4	39
Ayer,	-	-	-	-	-	-	14
Beverly,	-	-	12	56 $\frac{1}{2}$	-	-	213
Blackstone,	-	-	-	-	-	-	38
Block Plant (Boston),	-	11	-	75	-	-	41
Blue Hill (Canton),	-	-	-	-	-	-	47
Boston,	5	942	902	5,408	-	10	5,118
Bridgewater,	-	-	-	-	35	-	-
Brookline,	-	6	34	275 $\frac{1}{4}$	-	354	156
Cambridge,	-	254	-	992	-	577	52
Central Mass. (Palmer),	-	-	-	-	-	107	-
Charlestown,	-	22	-	96	57	233	42
Chelsea,	-	-	35	300	24	224	80
Chester,	-	3	-	$\frac{1}{2}$	-	-	-
Church Green (Boston),	-	83	-	733	-	-	64
Clinton,	-	-	-	-	4	42	22
Cohasset,	-	-	-	-	2	-	-
Cottage City,	-	-	-	-	83	-	-
Dedham,	-	-	-	-	-	35	-
Drucker, W. A. (Billerica),	-	-	-	-	-	-	-
Easthampton,	-	-	-	-	-	46	-
Edison (Boston),	-	2,621	-	10,651 $\frac{1}{8}$	38	-	12,364
Edison (Brockton),	-	83	21	354	38	280	365
Fall River,	-	175	-	600	85	739	287
Fitchburg,	-	-	27	149 $\frac{1}{2}$	2	286	65
Foxborough,	-	-	-	-	5	-	-
Frammingham,	-	-	-	-	-	27	11
Franklin (Turner's Falls),	-	-	-	-	26	-	-
Gardner,	-	-	7	21 $\frac{3}{4}$	61	67	-
Gloucester,	-	-	72	362	55	44	25
Grafton,	-	-	-	-	-	-	-
Great Barrington,	-	-	-	-	-	-	9
Greendale (Needham),	-	1	-	1 $\frac{1}{2}$	-	-	-
Greenfield,	-	39	-	98 $\frac{3}{8}$	45	20	30
Haverhill,	-	84	121	1,118 $\frac{1}{4}$	52	196	57
Holyoke,	-	-	51	137 $\frac{1}{2}$	133	260	21
Hyde Park,	-	-	-	-	46	151	24
Iowa (Marion, Iowa),	-	3	-	20	2	40	4
Lawrence,	-	424	-	626 $\frac{3}{4}$	150	318	108
Lee,	-	-	-	-	-	-	2
Lenox,	-	-	-	-	-	-	-
Leominster,	-	-	-	-	75	84	34
Lexington,	-	-	-	-	-	39	1
Lowell,	-	-	265	1,788 $\frac{3}{8}$	-	524	735
Lynn,	-	5	122	908 $\frac{1}{4}$	26	528	348
Malden,	-	7	36	254 $\frac{1}{2}$	-	306	221
Marlborough,	-	-	-	-	7	48	59

1 Also 101 lamps owned by customers.

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
McDonald, D. S., Co. (Boston), .	-	13	-	45	-	-	-
Medfield,	-	-	-	-	-	-	-
Medway,	-	-	-	-	-	-	-
Milford,	-	6	-	12	-	-	70
Millbury,	-	-	-	-	-	35	-
Milton,	-	-	-	-	-	-	-
Nantucket,	-	-	-	-	39	-	-
Natick,	-	-	6	20	-	20	4
New Bedford,	-	207	45	423	223	198	52
Newburyport,	-	53	-	65	-	-	173
Newton,	-	-	-	-	-	228	9
Niles Trust Estate (Boston), .	-	10	-	3 $\frac{3}{4}$	-	-	¹ 10
North Adams,	-	28	-	333	16	168	219
Northampton,	-	-	78	251	160	23	92
Orange,	-	-	-	-	34	15	-
Pittsfield,	-	5	33	198	87	42	104
Plymouth,	-	-	18	364	-	-	9
Quincy,	-	-	25	170	-	59	57
Randolph,	-	-	3	63	-	22	-
Rawson (Leicester),	-	-	-	-	-	-	-
Salem,	-	5	89	570 $\frac{1}{2}$	-	-	727
Shelburne Falls,	-	-	-	-	-	-	4
Somerville,	-	71	40	194	6	217	328
Southbridge,	-	-	-	-	30	-	71
South Hadley Falls,	-	-	-	-	-	-	-
Spencer,	-	-	-	-	-	-	73
Steam and Power Co. (Boston), .	-	-	-	-	-	-	-
Stoughton,	-	-	-	-	-	-	67
Suburban (Boston),	-	-	184	772	208	65	83
Suburban (Revere),	-	-	² 7	32 $\frac{1}{2}$	-	-	386
Union (Franklin),	-	-	-	-	45	1	6
United (Springfield),	-	-	176	902	-	-	1,285
Uxbridge and Northbridge, . .	-	-	-	-	-	-	74
Waltham,	-	-	79	298 $\frac{3}{4}$	73	85	75
Ware,	-	-	-	-	57	17	3
Webster,	-	-	-	-	10	59	10
Westborough,	-	-	-	-	-	-	33
Weston,	-	6	-	11	-	-	1
Weymouth,	-	3	-	110	-	-	33
Whitman,	-	-	-	-	49	28	-
Winchendon,	-	-	1	1	13	14	16
Woburn,	-	-	29	203 $\frac{1}{2}$	-	-	221
Worcester,	-	-	181	658	1	739	462

¹ Owned by customers. ² Owned by company, but on lines of street railway company.

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind, on June 30 last :—

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Nominal Candle- power.	Amperage.									
Abington and Rockland, . . .	{ 25 2 }	-	{ 4 5 }	9	7,970	16	363	-	-	-	9	-
Adams, U. S. (Townsend), . . .	40	1,200	-	17	1,400	16	146	-	-	-	11	-
Amherst, . . .	-	-	-	-	3,315	16	37	-	-	-	-	-
Amesbury, . . .	{ 2 6 1 }	2,000 1,200	- - 6	- 7 }	3,750 1,600 400 45 }	16 20 32	160 154	-	-	-	7	13
Andover, . . .	-	-	-	-	4,300	16	156	-	-	-	-	-
Athol, . . .	24	1,200	-	4	1,400	16	57	-	-	-	4	4
Attleborough, . . .	60	1,200	-	17	6,240	16	128	2	32	2	13	8
Ayer, . . .	10	-	5.5	5	800	16	70	-	-	-	4	-
Beverly, . . .	34	1,200	-	17	99	24	148	-	-	-	9	7
Blackstone, . . .	-	-	-	-	8,201	16	66	-	-	-	-	-
Block Plant (Boston), . . .	41	1,200	-	14	1,040	16	70	-	-	-	10	4
Blue Hill (Canton), . . .	-	-	-	-	2,240	16	118	-	-	-	-	-
					{ 27 6 2,788 5 }	{ 8 10 16 32 }		1	32	1	-	-
Boston, . . .	{ 6 6 105 2 1,909 }	{ 1,000 1,200 1,400 1,800 2,000 }	-	530	112,636	16	1,798	{ 53 3 }	{ 32 65 }	7	248	363

Bridgewater,	1	1,200	-	1	1,510	16	86	{	3	-	1	-
Brookline,	1	2,000	-	1	43,734	16	1,001	{	4	20	1	13
Cambridge,	34 26 26	1,200 - -	{ 4 6	20	33,820	16	1,330	{	1	32 65	9	70
Central Mass. (Palmer),	-	-	-	-	{ 180 5,560 140 21	{ 10 16 20 24	300	-	-	-	-	-
Charlestown,	65	2,000	-	21	2,802	16	79	-	-	-	5	14
Chelsea,	103	1,200	-	26	16,269	16	719	-	-	-	18	14
Chester,	-	-	-	-	{ 73 243 13 19	{ 8 10 16 20 24 32	29	-	-	-	-	-
Church Green (Boston),	64	1,200	-	18	6,318	16	116	-	-	-	13	71
Clinton,	18	1,200	-	3	196	24	82	-	-	-	-	-
Cohasset,	-	-	-	-	2,591	16	67	-	-	-	-	-
Cottage City,	22 5	1,200 1,600	-	4	3,290	16 30	-	-	-	-	-	-
Dedham,	9	1,200	-	2	-	-	291	-	-	-	2	-
Drucker, W. A. (Billerica),	-	-	-	-	{ 32 6,170 451 4	{ 8 16 20 25 32	40	-	-	-	-	-
Easthampton,	-	-	-	-	67	16	-	-	-	-	-	-

Gloucester,	{	3	1,000 }	-	28	7,100	16	349	{	41	25 }	3	17	38
Grafton,	{	57	1,200 }	-	-	1,356	16 }	43	-	1	65 }	-	-	-
Great Barrington,	{	4	-	4 }	7	8	25 }	169	-	-	-	-	6	-
Greendale (Needham),	{	5	-	6 }	-	3,142	32 }	81	-	-	-	-	-	-
		-	-	-	-	2	16 }							
						2,593	20 }							
						22	6 }							
						323	10 }							
						665	16 }							
Greenfield,	{	32	-	4 }	12	4,787	20 }	236	-	-	-	-	12	3
		2	-	5 }	-	2	24 }							
						40	32 }							
						10,239	16 }	280	-	-	-	-	22	52
Haverhill,	{	109	1,200 }	-	24	2,755	16 }	193	-	-	-	-	35	31
Holyoke,	{	21	1,200 }	-	68	668	20 }	488	-	-	-	-	20	2
		133	2,000 }	-	23	10,906	16 }	122	-	-	-	-	2	2
Hyde Park,	{	57	2,000 }	4 }	2	1,929	16 }	508	-	-	-	-	31	94
Iowa (Marion, Iowa),	{	22	1,600 }	-	49	10,892	16 }	196	-	-	-	-	2	-
Lawrence,	{	5	1,200 }	-	2	15	20 }	67	-	-	-	-	-	-
Lee,	{	201	2,000 }	-	2	3,648	16 }	402	-	-	-	-	28	-
Lenox,	{	2	1,200 }	-	-	2	-	177	-	-	-	-	1	-
Leominster,	{	106	1,200 }	-	34	8,337	16 }	675	-	-	-	-	132	91
Lexington,	{	1	1,200 }	5 }	1	6,040	30 }							
			-	-	-	6	16 }							
Lowell,	{	219	2,000 }	-	255	30,861	16 }							
		518	-	6 }	-									
Lynn,	{	11	1,200 }	-	60	29,654	16 }	1,179	-	3	20 }	6	53	46
		365	2,000 }	-	-					2	25 }			
Malden,	{	36	-	6 }	20	33,451	16 }	1,419	-	1	32 }	-	16	24
		163	2,000 }	-	-					-	-	-		

¹ Of various sizes, owned by customers.² Number unknown.

Newton,	{	2	1,200	{	6	5	22,923	16	584	-	-	-	4	-
Niles Trust Estate (Boston),	{	9	-	{	5	5	{ 207	8	53	-	-	-	5	1
North Adams,	{	7	-	{	10	68	{ 995	16	821	-	-	-	49	5
Northampton,	{	1	-	{	18	24	{ 52	24	331	-	-	-	23	9
Orange,	{	2	1,200	{	-	-	18,000	16	168	-	-	-	-	-
Pittsfield,	{	17	2,000	{	-	-	{ 108	6	642	-	-	-	17	8
Plymouth,	{	21	-	{	4	28	{ 2,417	10	176	-	-	-	3	3
Quincy,	{	40	-	{	6	3	{ 5,960	16	663	-	-	-	3	11
Randolph,	{	134	1,200	{	-	4	{ 37	24	115	-	-	-	-	-
Rawson (Leicester),	{	1	-	{	6.6	-	{ 2,502	16	76	-	-	-	-	-
Salem,	{	55	-	{	3	87	{ 16,980	16	869	-	-	-	78	23
Shelburne Falls,	{	175	-	{	4	-	{ 5,000	16	61	-	-	-	-	-
Somerville,	{	70	-	{	5	11	{ 13,900	16	734	-	-	-	6	36
	{	104	-	{	6	-	{ 2,080	16		-	-	-	-	-
	{		-	{	-	-	{ 2,075	16		-	-	-	-	-
	{		-	{	-	-	{ 377	4		-	-	-	-	-
	{		-	{	-	-	{ 479	6		-	-	-	-	-
	{		-	{	-	-	{ 2,524	8		-	-	-	-	-
	{		-	{	-	-	{ 428	10		-	-	-	-	-
	{		-	{	-	-	{ 1,759	12		-	-	-	-	-
	{		-	{	-	-	{ 17,404	16		-	-	-	-	-
	{		-	{	-	-	{ 471	20		-	-	-	-	-
	{		-	{	-	-	{ 76	24		-	-	-	-	-
	{		-	{	-	-	{ 160	32		-	-	-	-	-
	{		-	{	-	-	{ 21	50		-	-	-	-	-
	{		-	{	-	-	{ 1	65		-	-	-	-	-
	{		-	{	-	-	{ 27	150		-	-	-	-	-
	{		-	{	-	-	{ 4	night.		-	-	-	-	-
	{		-	{	-	-	{ 1,120	16		-	-	-	-	-
	{		-	{	-	-	{ 19,656	16		-	-	-	-	-
	{		-	{	-	-	{ 9	25		-	-	-	-	-

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Arc Lights.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Nominal Candle-power.	Ampere.									
Southbridge,	31	1,200	-	10	{ 45 1,500 250 433	10 }	134	1	16	-	7	1
South Hadley Falls,	-	-	-	-	-	16 }	28	-	-	-	-	-
Spencer,	-	-	-	-	-	20 }	-	-	-	-	-	-
Steam and Power Co. (Boston),	-	-	-	-	-	16 }	-	-	-	-	-	-
Stoughton,	2	800 }	-	3	772	16 }	30	-	-	-	3	-
Stoughton,	49	1,200 }	-	-	-	-	-	-	-	-	-	-
Stoughton,	299	1,200 }	-	128	22,812	16 }	585	-	-	-	60	95
Stoughton,	33	2,000 }	5	-	-	-	-	-	-	-	-	-
Suburban (Boston),	115	2,000 }	4	26	21,553	16 }	949	-	-	-	15	2
Suburban (Revere),	66	-	6	-	-	-	-	-	-	-	-	-
Suburban (Revere),	30	-	-	-	-	-	-	-	-	-	-	-
Union (Franklin),	9	1,200	-	3	3,700	16 }	149	-	-	-	-	-
United (Springfield),	467	1,200	-	65	40,750	16 }	1,077	14	125	-	53	53
Uxbridge and Northbridge,	-	-	-	-	4,006	16 }	191	-	-	-	-	-
Uxbridge and Northbridge,	-	-	-	-	8,960	16 }	388	-	-	-	19	18
Waltham,	80	1,200	-	22	{ 41 140	{ 32 10 }	111	-	-	-	7	-
Ware,	24	1,200	-	7	1,737	16 }	-	-	-	-	-	-
Ware,	-	1,200	-	2	1,734	16 }	107	-	-	-	2	1
Webster,	8	-	6	-	-	-	-	-	-	-	-	-
Westborough,	1	1,200	-	1	4,249	16 }	176	-	-	-	1	-
Weston,	-	-	-	-	3,500	16 }	59	-	-	-	-	-
Weymouth,	-	-	-	-	6,125	16 }	314	-	-	-	-	-

Whitman,	46	1,200	-	22	{ 2,908 19 1 24 1 108 1,980 204 24	{ 16 20 25 32 50 8 16 20 32	136	-	-	-	14	-
Winchendon,	{ 6 9	-		10	{ 108 1,980 204 24	{ 16 16 20 32	126	-	-	-	10	-
Woburn,	{ 74 7	-		16	{ 17,919	{ 16	583	4	25	4	22	12
Worcester,	{ 292 194	2,000		72	{ 42,862	{ 16	1,021	-	-	-	42	66

The following table shows the number of *public* lamps of each candle-power in use June 30, 1901, and the price paid, also the average number in use with the average number of hours per night, and nights per month that they were run during the year ending on that date:—

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington and { Rockland, .	231	25	231	5.0	26.8	{ \$16 per year.
Rockland, { North Abington, .	19	1,200	19	5.0	26.9	{ \$70 per year.
Adams,	110	25	110	9.8	30.4	{ \$27.50 per year.
Amesbury,	48	32	48	5.8	23.7	{ \$96 per year.
Amherst,	60	1,200	52	5.5	25.4	{ \$30 per year.
Andover,	2	32	2	5.2	24.5	{ \$75 per year.
Athol,	60	1,200	60	7.2	30.4	{ \$20 per year for incandescents.
Attleborough,	55	25	39	11.0	30.3	{ \$85 per year for 30 arcs or less; over 30 lamps, each \$80.
Ayer,	21	1,200	31	10.7	26.3	{ \$16 per year.
Beverly,	10	2,000	123	7.2	30.4	{ \$76 per year.
Blackstone,	29	1,200	16	10.7	30.3	{ \$15 per year.
Blue Hill (Canton),	16	32	54	7.2	26.3	{ \$21 per year.
	55	1,200	8	10.7	26.3	{ \$40 per year.
	14	32	8	10.7	26.3	{ \$75 per year.
	9	64	80	10.7	26.3	{ \$15 per year.
	87	1,200	17	10.7	26.3	{ \$75 per year.
	99	24	17	10.7	26.3	{ \$30 cents per night.
	4	15.5	4	10.7	26.3	{ 10 cents per night.
	175	1,200	175	10.7	26.3	{ 50 cents per night.
	16	32	16	10.7	26.3	{ \$4,500 per year for 46 arcs and 68 incandescents.
	38	2,000	38	10.7	26.3	
	64	32	69	10.7	26.3	
	5	40	47	10.7	26.3	
	47	2,000	47	10.7	26.3	

Boston,	.	.	.	.	.	2,885	2,000	2,794	10.5	30.4	{ 34½ cents per night for street lamps; 33½ cents per night for park lamps.
Bridgewater,	.	.	.	.	.	34	1,200	34	4.8	23.6	{ \$70 per year.
Brookline,	{	Boston,	.	.	.	14	32	14	10.5	30.4	{ 12 cents per night for 32 c. p.
			.	.	.	265	2,000	223	10.5		{ 20 cents per night for 65 c. p.
			.	.	.	1	65	1	10.5	30.4	{ 35 cents per night for arcs.
Cambridge,	{	Brookline,	.	.	.	237	2,000	230			
			.	.	.	160	32	434	10.7	30.4	{ \$30 per year each for 32 c. p. and 40 c. p.
			.	.	.	286	40	541			{ \$100 per year for arcs.
Central Mass.,	{	Monson,	.	.	.	543	1,200	118	5.0	25.5	
			.	.	.	118	25	118	5.0	25.5	
			.	.	.	20	25	20	5.0	25.5	{ \$15 per year for incandescents.
Charlestown,	{	Palmer,	.	.	.	72	1,200	72	5.0	25.5	{ \$75 per year for arcs.
			.	.	.	27	25	27	5.0	25.5	
			.	.	.	35	1,200	35			
Chelsea,	{	Warren,	.	.	.	3	65	3	10.5	30.4	{ \$24 per year for incandescents.
			.	.	.	256	2,000	242	11.0	30.4	{ 35 cents per night for arcs.
			.	.	.	205	25	205	11.0	30.4	{ \$25 per year for incandescents.
Chester,	{		.	.	.	225	1,200	225	4.6	25.7	{ 27½ cents per night for arcs.
			.	.	.	19	24	19	10.5	26.4	{ \$17.50 per year.
			.	.	.	197	25	197			{ 8½ cents per night.
Clinton,	{		.	.	.	50	1,200	48	6.0	25.0	{ 33 cents per night.
			.	.	.	254	30	258			{ \$20 per year.
			.	.	.	2	15.5	2	5.7	23.5	{ \$70 per year.
Cohasset,	.	.	.	.	.	26	1,600	26			{ For 50 lights 92 days in July, Aug. and Sept. to midnight, and for 25 lights, moon schedule to midnight, the remainder of the year, \$2,500; additional lights at the same rate.
Cottage City,	.	.	.	.	.	370	25	366	5.2	27.4	{ \$12.84 per year for incandescents, } ten-year contract.
Dedham,	{	Dedham,	.	.	.	26	1,200	25	8.7	26.7	{ \$96.28 per year for arcs,
			.	.	.	154	25	154	5.8	21.1	{ \$62.50 per year.
			.	.	.	219	15	220	5.6	24.2	{ \$14.50 per year.
Edison (Brockton),	{	Westwood,	.	.	.	3	65	3	10.8	30.4	{ \$45 per year.
			.	.	.	259	1,200	256	10.8	30.4	{ \$87 each per year for 250 or more.
			.	.	.	720	2,000	686	10.8	30.4	{ 35 cents per night.
Fall River,	.	.	.	.	.	284	1,200	277	10.8	30.4	{ \$100 per year; \$3 per year additional for mast-arm lights.
Fitchburg,	.	.	.	.	.	115	25	114	5.1	25.8	{ \$16 per year.
Foxborough,	.	.	.	.	.	5	1,200	5			{ \$75 per year.

1 Amperes.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Framingham, { Ashland, . . .	66	25	66	5.1	26.0	\$17.50 per year for incandescents.
{ Framingham, . . .	2	1,200	2			\$70 per year for arcs.
{ Framingham, . . .	383	25	383	5.1	26.0	
Franklin (Turner's Falls), . . .	25	1,200	24	5.0	27.2	\$83.33 per year.
Gardner, . . .	12	25	12	5.0	26.8	\$15 per year.
{ Gloucester, . . .	69	1,200	68			\$75 per year.
{ Gloucester, . . .	572	25	564	7.0	20.0	\$15.50 per year.
{ Gloucester, . . .	59	1,200	59			\$75 per year.
{ Gloucester, . . .	165	25	146	6.5	21.1	\$16.60 per year.
Grafton, { Rockport, . . .	209	25	206	4.7	26.6	\$12 per year; 3 lamps free.
{ Grafton, . . .	20	25	20	4.7	26.6	\$13 per year; five-year contract.
Great Barrington, . . .	218	32	198	8.7	29.5	\$19.25 per year.
Greenfield, . . .	30	32	28	5.2	27.5	\$25 per year.
{ Haverhill, . . .	69	1,200	57			\$74.03 per year.
{ Haverhill, . . .	3	25	2	10.5	25.2	\$25 per year.
{ Haverhill, . . .	149	2,000	148			\$112 per year.
Holyoke, . . .	47	2,000	47	10.4	30.3	\$125 per year.
{ Holyoke, . . .	260	1,200	259	10.8	30.4	\$100 per year; 5 cents extra per light per night for mast-arm lights.
Hyde Park, . . .	79	25	73	5.4	27.4	{ \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
Iowa (Marion, Iowa), . . .	40	1,200	43	4.1	23.8	\$75 per year for first 40; \$65 for each additional; three 2,000 c. p. free.
{ Lawrence, . . .	448	20	453	6.4		{ \$16 per year.
{ Lawrence, . . .	156	20	150		30.4	{ \$24 per year.
{ Lawrence, . . .	182	1,200	172	10.7		{ \$80 per year.
{ Lawrence, . . .	129	2,000	114			{ \$90 per year.
Methuen, . . .	29	20	26	6.5	30.4	\$18 per year.
{ North Andover, . . .	17	2,000	16	7.5	26.4	\$70 per year.
{ North Andover, . . .	1	20	1	10.7	30.4	\$15 per year.
{ North Andover, . . .	36	1,200	36	6.5	28.0	\$65 per year.

	14	25	14	11.5	30.4	
Lee, { Lee,	87	30	87	4.9	23.7	{ \$18 per year. Price not affected by size of lamps or hours burned.
Lee, { South Lee,	36	30	36	5.1	24.5	
Leominster,	58	25	58	7.5	25.2	{ \$16 per year.
	70	1,200	70	7.5		{ \$72 per year for arcs to 1 o'clock.
	14	1,200	14	11.2		{ \$117 per year for arcs all night.
Lexington,	166	30	179	5.0	25.2	{ \$16 per year.
	23	32	39			{ \$75 per year.
Lowell,	16	25	16	10.8	30.4	{ \$18 per year.
	494	2,000	492			{ 33 cents per night.
{ Lynn,	1,202	25	1,193	8.7	29.5	{ \$18.24 per year.
	11	32	6			{ \$110.96 per year.
Nahant,	290	2,000	286	10.8	30.4	{ \$16 per year.
	14	25	14	6.7	28.2	{ \$68 per year.
Saugus,	40	1,200	40	6.7	28.2	{ \$16 per year.
	22	25	14			{ \$67 per year.
Swampscott,	69	1,200	68	6.7	28.2	{ \$16 per year.
	37	25	37			{ \$70 per year.
{ Everett,	111	1,200	109	6.7	28.2	
	585	25	578	5.3	27.0	{ 54 arcs and 456 incandescents for \$12,000 per year; additional arcs \$92 per year, and incandescents \$15.50 per year.
Malden,	1,030	25	1,023	8.4	29.2	{ 100 arcs and 990 incandescents for \$29,000 per year; additional incandescents \$20.20 each, and arcs \$96 per year.
	84	1,200	83	8.7	29.3	
Malden, { Malden,	19	2,000	19	10.3	30.4	
	539	25	538	5.2	27.0	{ \$15.50 per year.
Medford,	94	1,200	94	9.1	29.7	{ \$98 per year.
	511	25	507	5.3	27.0	{ \$15.50 per year.
Melrose,	52	1,200	51	5.6	27.5	{ \$73.68 per year.
	219	25	217			{ \$17.50 per year.
Marlborough, { Marlborough,	53	1,200	53	6.5	30.4	{ \$87.50 per year.
	43	25	40	5.7	27.5	{ \$15.77 per year.
Medfield, { Southborough,	104	20	104	4.8	27.4	{ \$1,200 per year for 100 20 c. p. lamps; 4 lamps free.
	41	25	41	5.1	27.5	{ \$15 per year.
Medfield, { Norfolk,	100	25	56	4.5	26.5	{ \$15 per year.
	270	25	270	4.9	26.8	{ \$15 per year.
Medway, { Walpole,	150	24	150	6.1	29.2	{ \$8.33 per year.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Milford, { Hopedale, { Milford,	108 54	25 1,200	99 49	5.8 5.8	30.4 30.4	\$22.50 per year. \$4,800 per year for 48 arcs, 5 lamps free; \$8.33 per month for each additional lamp.
Millbury,	{ 20 7 35	{ 25 32	18	4.7	26.6	\$2,468 for 35 arcs and 6 series; \$15 per year for each additional incandescent.
Milton,	606	1,200	606	8.1	28.6	\$22.50 per year.
Nantucket,	{ 60 25	{ 25 1,200	{ 60 24	4.4	21.7	\$2,400 per year for 24 arcs and 57 incandescents to 11 P.M.; June, July, August and September till 12 P.M.
Natick, { Natick, { Wayland,	{ 230 19	{ 25 1,200	230	6.6	26.5	{ \$19.74 per year. { \$78.96 per year.
{ Fairhaven,	{ 21 96	{ 25 16	21	6.6	26.5	{ \$17.50 per year. { 6½ cents per light per night.
New Bedford, { New Bedford,	{ 5 68	{ 16 50	5	9.9	26.8	{ 7 cents per light per night. { 21 cents per light per night.
{ Newburyport,	{ 1 212	{ 1 2,000	1	10.3	27.2	{ 38 cents per night for arcs. { \$30 per year.
{ Newton,	{ 13 157	{ 32 1,200	{ 12 155	6.1	24.1	{ \$73.50 per year. { \$15.50 per year.
{ Watertown,	{ 986 191	{ 25 1,200	{ 966 190	6.4	30.4	{ \$100 per year. { \$13.50 per year.
North Adams,	{ 395 31	{ 25 1,200	{ 388 31	6.0	21.7	{ \$100 per year. { \$13 cents per lamp per night, } subject to discount of 3 per cent. if
{ Northampton,	{ 35 166	{ 40 1,200	{ 36 162	11.0	30.4	{ 25 cents per lamp per night, } paid on or before 15th of month.
{ Orange,	{ 2 17	{ 2,000 25	{ 17 141	10.9	30.3	{ \$22.50 per year. { \$67.50 per year.
{ Orange,	{ 23 8	{ 1,200 25	{ 23 3	4.9	25.8	{ \$100 per year. { \$20 per year for incandescents.
{ Orange,	{ 47 2	{ 1,200 1,500	{ 3 49	7.9	27.9	{ \$68.80 per year for arcs.
{ Orange,	{ 47 2	{ 1,200 1,500	{ 3 49	5.3	26.9	{ \$68.80 per year for arcs.

Dalton,	.	.	.	59	25	59	30.4	\$18 per year.
Pittsfield,	{	509	25	494	25	5.8	30.4	{ Inside mile circle \$15.50 per year; outside, \$18.
Pittsfield,	{	42	25	42	25	10.5	26.6	{ \$22.50 per year.
Pittsfield,	{	62	1,200	60	1,200	5.1	30.8	{ \$62.50 per year.
Pittsfield,	{	25	1,200	25	1,200	7.8	25.0	{ \$95 per year.
Pittsfield,	{	310	25	280	25	5.4	25.7	{ \$20 per year.
Pittsfield,	{	443	25	417	25	5.9	30.4	{ \$18.50 per year.
Pittsfield,	{	111	1,200	106	1,200	5.6	25.1	{ \$75 per year.
Pittsfield,	{	100	25	123	25	5.6	30.4	{ \$13.50 per year.
Pittsfield,	{	22	50	22	50	5.6	25.7	{ \$25 per year.
Pittsfield,	{	1	75	22	75	5.6	25.1	{ \$37.50 per year.
Pittsfield,	{	22	2,000	22	2,000	4.7	30.4	{ \$20 per year.
Pittsfield,	{	187	25	183	25	10.5	24.8	{ \$22 per year.
Pittsfield,	{	278	30	358	30	5.0	24.8	{ \$100 per year.
Pittsfield,	{	320	16.0	272	16.0	5.0	24.8	{ \$13 per year.
Pittsfield,	{	33	25	33	25	5.0	24.8	{ \$90 per year.
Pittsfield,	{	44	25	44	25	5.0	24.8	{ \$13 per year.
Pittsfield,	{	2	1,200	2	1,200	6.6	30.4	{ \$90 per year.
Pittsfield,	{	168	32	168	32	10.6	30.4	{ \$24.80 per year; additional lights \$25 per year.
Pittsfield,	{	98	1,200	98	1,200	6.6	30.4	{ \$79.33 per year; additional lights \$80 per year.
Pittsfield,	{	2	25	275	25	10.6	30.4	{ \$30 per year for incandescents.
Pittsfield,	{	282	32	402	32	5.2	23.0	{ \$110 per year for arcs.
Pittsfield,	{	425	1,200	96	1,200	5.2	23.0	{ \$15.50 per year for incandescents.
Pittsfield,	{	91	25	67	25	4.8	27.1	{ 28½ cents per night for arcs; 1 arc free.
Pittsfield,	{	6	65	32	65	4.8	27.1	{ \$18 per year.
Pittsfield,	{	68	1,200	32	1,200	4.8	27.1	{ \$18 per year.
Pittsfield,	{	172	40	170	40	4.8	27.1	{ 31½ cents per light per night.
Pittsfield,	{	71	1,200	71	1,200	5.7	22.3	{ \$50 per year.
Pittsfield,	{	60	800	60	800	5.8	24.8	{ \$17 per year.
Pittsfield,	{	147	25	147	25	8.6	29.0	{ \$80 per year.
Pittsfield,	{	89	2,000	88	2,000	6.2	27.5	{ \$19.50 per year.
Pittsfield,	{	144	25	131	25	6.2	27.5	{ \$87 per year.
Pittsfield,	{	80	2,000	78	2,000	6.2	27.5	{ \$87 per year.

1 Amperes.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Union (Franklin),	{ 43 1 4 43 }	{ 25 32 65 1,200 1,200 }	{ 43 1 4 42 }	4.8	22.5	{ \$15 per year. \$27 per year. No charge for 65 c. p. lamps. \$75 per year.
(Ludlow,	1	1,200	1	10.8	30.4	{ \$75 per year. \$15 per year.
United Springfield,	{ 39 32 786 }	{ 25 25 1,200 }	{ 40 32 774 }	{ 10.7 11.8 10.7 }	30.4	{ \$24 per year. \$75 per year. \$15 per year.
(Springfield),	{ 303 18 }	{ 32 1,200 }	{ 297 18 }	{ 6.7 10.7 }	30.4	{ \$75 per year. \$20 per year.
W. Springfield,	5	25	4	4.2	22.9	{ \$70 per year. \$20 per year.
Northbridge,	38	2,000	35	4.6	22.6	{ \$70 per year. 8 cents per light per night.
Uxbridge and Northbridge,	7	25	6	7.0	20.0	{ \$70 per year. 28 cents per light per night.
Uxbridge,	36	2,000	36	6.7	30.4	{ \$75 per year for first 40 lights; \$60 per year for each additional. One arc free.
Waltham,	178	24	164	4.7	26.5	{ \$15.50 per year. \$80 per year.
Ware,	147	1,200	147	5.4	30.4	{ \$15.50 per year. \$80 per year.
51	1,200	51	62	5.4	30.4	{ \$15.50 per year. \$80 per year.
Webster,	62	25	62	5.4	30.4	{ \$15.50 per year. \$80 per year.
{ Dudley,	4	1,200	4	5.4	30.4	{ \$15.50 per year. \$80 per year.
Webster,	24	25	23	4.7	26.7	{ \$22.66 per year. \$66 per year.
{ Webster,	62	1,200	62	5.3	24.8	{ \$12.50 per year. \$62.50 per year.
Westborough,	43	32	43	5.3	22.8	{ \$17 per year. \$70 per year.
{	31	1,200	31	5.3	22.4	{ \$12.50 per year. \$80 per year.
Weston,	325	25	293	5.3	22.4	{ \$12.50 per year. \$80 per year.
{	1	2,000	1	5.3	22.4	{ \$12.50 per year. \$80 per year.
Weymouth,	276	25	276	5.3	22.4	{ \$12.50 per year. \$80 per year.
{	33	1,200	32	5.3	22.4	{ \$12.50 per year. \$80 per year.
Whitman,	122	25	140	5.3	22.4	{ \$12.50 per year. \$80 per year.
{	26	32	27	5.3	22.4	{ \$12.50 per year. \$80 per year.
27	1,200	27	27	5.3	22.4	{ \$12.50 per year. \$80 per year.

Winchendon,	{	67	25	41	5.2	24.2	{ \$15 per year. \$75 per year.
	{	27	1,200	22			
	{	1	17.5				
{ Stoneham,	{	130	25	130	5.0	22.8	{ \$15 per year. \$80 per year for 29 arcs, one-year contract.
	{	29	16.6	29			
Woburn, { Winchester,	{	209	25	209	5.2	26.5	{ \$15 per year. \$80 per year for 24 arcs, one-year contract.
	{	19	16.6	23			
	{	5	16.0				
Woburn,	{	346	25	340	5.0	23.0	{ \$15 per year. 74 arcs at \$75 per year, five-year contract.
	{	74	16.6	74			
	{	7	32	10			
Worcester,	{	696	2,000	679	10.5	30.4	{ \$24 per year. 32 cents per light per night.

1 Amperes.

The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1901:—

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.					
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.	Rates by Contract.		
Abington and Rockland,	20 cents, .	-	1 cent, .	-	20 cents per kilowatt hour by meter.	Ten per cent. discount if paid before the 15th of the month; customers pay for wiring and re- newals. Lamp renewals free.
Adams,	-	1 cent, .	-	For 16 c. p. lights in business places open 6 nights per week until 11 p. m., \$12.00; open 4 nights per week, \$9.00 per year each. 25 to 75 cents per lamp per month.	\$4.00 per light per month, .	
Adams, U.S.(Townsend),	25 cents, .	-	-	10 c. p. lamps, 3 nights per week, \$7.00 per year, and \$1.00 per year additional for each additional night per week; 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per	-	Lamp renewals 20 cents each.
Amesbury,	-	1 cent, .	-	week, \$7.00 per year, and \$1.00 per year additional for each additional night per week; 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per	3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year.	Wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, \$1.00. Renewals at cost.

Amherst,	.	.	.	20 cents,	.	1 cent,	.	week, \$9.00 per year, and \$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Contracts based on meter rate.	-	-	-	Wiring at customer's expense; renewals at 20 cents each.
Andover,	.	.	.	20 cents,	.	-	-		-	-	-	an amount determined with each customer, and 5 cents per kilowatt above such amount; customers pay 22 cents each for renewals, with an allowance of 8 cents for old lamps returned.
Athol,	.	.	.	20 cents,	.	-	-	\$15.00 per lamp per year for 32 c. p. lamps; 6 or less 16 c. p. lamps from 75 cents to \$1.10 per lamp per month.	\$10.50 per lamp per month, run 6 nights per week; \$6.50 running 3 nights per week. Special rates for 4 or more lights.	-	-	Arc lights are run only when street lights are used; wiring and renewals at customer's expense.
Attleborough,	.	.	.	25 cents,	.	-	-	50 cents to \$1.50 per lamp per month.	5 cents per inch of carbon burned for stores, 8 cents for factories.	-	-	Customers pay for all incandescent lamps; 17 cents each for 8 or 16 c. p. lamps; discount from meter rate of 20 per cent. on bills for 16,000 watt hours or over. Lamps in stores 15 cents net per K.W. hour.
Ayer,	.	.	.	20 cents,	.	-	-		-	-	-	10 per cent. discount for payment in ten days.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Beverly,	20 cents, .	-	-	16 c. p. lamps, 7 nights per week, \$1.16 $\frac{2}{3}$ per month; 6 nights per week, \$1.00 each per month; 5 nights per week, 93 cents each per month; 4 nights per week, 87 $\frac{1}{2}$ cents; 3 nights per week, 82 cents each per month.	40 cents per light per night. Discount of 10 per cent. if paid on or before the 15th of the month.	Customers pay for renewals nearly at cost; 10 per cent. discount from meter rates for payment within 15 days.
Blackstone,	15 to 12 $\frac{1}{2}$ cents.	-	-	-	-	Wiring at cost; renewals free.
Block Plant (Boston), .	20 cents, .	-	-	-	50 cents per lamp for 12 hours burning.	Customers pay for wiring. Renewals free.
Blue Hill (Canton), .	20 cents, .	-	-	-	-	Lamp renewals 10 per cent. above cost; 17 $\frac{1}{2}$ cents per 1,000 watt hours for second 50,000; 15 cents for excess of 100,000 per month; \$2.00 per month meter rental where bill is less than \$25.00.
Boston,	-	-	1 cent, .	-	40 to 65 cents per light per night according to number of lights and length of burnings.	Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by customer. Special meter rates for very large consumers. Minimum charge of \$1.00 per month; discount on

bills for incandescent lighting according to size of bill.

Wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract yearly customers; to meter customers 35 cents per 16 c. p. lamp.

Lamp renewals free in Boston, except Brighton district.

Consumers pay 15 cents each for renewals. Fifteen per cent. discount from meter rates on bills paid before the 15th of the month.

Wiring at cost. Renewals free. A discount of 10 per cent. allowed on 50,000 watts; 15 per cent. on 100,000 watts; 20 per cent. on 150,000 watts; 25 per cent. on 200,000 watts; 30 per cent. on 250,000 watts, if paid on or before the 10th of the month.

Bridgewater,	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	\$70.00 per lamp per year,	
Brookline,	18 cents,	2 cents,	1 cent,	-	For lights burning 1 night to 11 p.m. and 6 nights per week not later than 6 p.m., \$21 per lamp per year; not later than 7 p.m., \$27.75 per year; not later than 8 p.m., \$42.00 per year; not later than 9 p.m., \$58.00 per year; not later than 10 p.m., \$73.00 per year. For lights burning not later than 11 p.m., 7 nights per week, \$100.00 per year. To 9 o'clock, 6 nights per week, \$84.00 per year; to 12 o'clock, 6 nights per week, \$100.00 per year; to 12 o'clock every night, \$120.00 per lamp per year.
Cambridge,	10 $\frac{3}{4}$ cents,	1 cent,	-	-	
Central Mass. (Palmer),	17 cents,	-	-	-	

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Charlestown, . . .	20 cents, .	-	-	-	\$2.50 per week for single lamp, for more than one, \$2 00 each.	Lamp renewals free. No free wiring.
Chelsea, . . .	-	-	1 cent, .	16 c. p. lamps, \$1.25 each per month for stores.	40 cents per lamp per night until 12 P.M., 25 cents until 6.30 P.M.	First lamp installation free; renewals 20 cents each.
Chester, . . .	18 cents, .	-	-	-	-	Monthly bill 50 cents plus 12½ cents per 16 c. p. lamp regularly used as fixed charge plus 12 cents per kilowatt hour as shown by meter. Five per cent. discount on bills paid in five days. Customers pay for wiring; renewals free. Renewals free; 25 per cent. discount on bills for incan- descent lights by meter if bill for a year exceeds \$100.00; 50 per cent. if bills exceed \$1,000.00.
Church Green (Boston),	-	-	1 cent, .	-	6 cents per lamp hour, .	Renewals, 25 cents each; 10 per cent. discount on lighting bills if paid in ten days.
Clinton, . . .	20 cents, .	-	-	-	One light, \$8.33 per month; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each. Each additional light \$6.50 per month.	Customers pay for lamps and renewals. No free wiring.
Cohasset, . . .	20 cents, ¹ .	-	-	Special contract rates for each customer.	-	

Cottage City,	-	-	-	-	Single lights, \$50.00 per season of 92 days; 2 lights, \$45.00 each; 4 or more, \$40.00 each.	Customers pay for renewals at cost plus 10 per cent. No free wiring. 17½ cents per 1,000 watt hours for second 50,000; 15 cents per 1,000 watt hours for over 100,000; \$2.00 meter rental per month where total bill for year is less than \$25.00.
Dedham,	20 cents, .	-	-	-	Contracts based on \$10.00 per lamp per year burning until 10 P.M.	Lamp renewals 20 cents each. No free wiring. Incandescent lamp renewals free. Discounts of 10 to 30 per cent. on monthly bills according to amount used. Special discounts to large consumers. No free wiring. Lamp renewals free. No free incandescent wiring 10 per cent. discount on all monthly bills paid in 10 days. Lamp renewals free. No free incandescent wiring.
Drucker, W. A. (BillERICA).	18 cents, .	-	-	-	-	-
Edison (Boston),	-	-	-	1 cent,	-	Six ampere lamps, 13 cents per lamp per hour; 5 ampere lamps, 11 cents per lamp per hour; 4 ampere lamps, 9 cents per hour; 3 ampere lamps, 7 cents per hour.
Edison (Brockton), . . .	20 cents, .	-	-	-	-	Each lamp 8 cents per lamp hour up to 25 lamp hours per month; above that, 4 cents. Minimum charge of \$2.00 per lamp per month. First 3 lights, \$7.00 each per month; next 4 lights, \$6.00 each per month; each succeeding light, \$5.00.
Fall River,	15 cents, .	-	-	-	-	By meter at same rate as incandescent lights.
Fitchburg,	20 cents, .	-	-	-	\$1.50 per month for each 16 c. p. lamp.	-

¹ Public buildings and halls 25 cents; summer customers 30 cents.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.
	RATES BY METER.				
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.		
Fitchburg — <i>Con.</i> ,	-	-	-	-	counts allowed according to size of bills if paid before 20th of each month.
Foxboro,	-	1 cent,	-	-	No free wiring nor lamps; renewals 20 cents each; discounts of 12½ per cent. on 200 amperes, and 25 per cent. on 600 amperes.
Framingham,	-	-	-	Every night, \$8.00 per lamp per month; 3 nights per week, \$6.00 for first, \$5.00 for each additional lamp.	No free wiring; renewals free.
Franklin (Turner's Falls).	-	-	-	Four nights in the week to 9 P.M., \$7.00 per year; 6 nights, \$9.00; 6 nights in the week to 11 P.M., \$10.00; 7 nights, \$11.00 per lamp.	Wiring and renewals free.
Gardner,	25 cents; 50 cents for shops and factories running until 6 P.M. only.	-	-	For yearly contract, 6 nights per week, \$77.78 per lamp; 5 nights, \$66.67; 4 nights, \$55.55. Two arcs under contract, 5 per cent. off regular price. Three or more arcs under contract, 16½ per cent. off regular price.	Incandescent lamp renewals free to meter customers. Wiring at customer's expense. Discount from regular rates on arcs and incandescents of 10 per cent., and for shops and factories 50 per cent., if paid before the 10th of the month.

Gloucester,	• • •	18 cents; transient customers 20 cents.	-	-	\$1.00 per month for each 16 c. p. lamp.	Running every night to 11 p.m., one lamp, \$9.00 per month; two or more lamps, \$8.00 each. One lamp 6 nights per week, \$8.00 per month. Temporary lights, 50 cents per night.	Wiring at cost; renewals free to yearly customers; to transient customers at cost. Discounts on bills from \$1.10 to \$5.00 per month, 10 per cent.; from \$5.00 to \$25.00, 15 per cent.; above \$25.00, 20 per cent. Customers pay for wiring and lamps. Renewals at cost. 20 cents per K. W. to large consumers; 10 per cent. discount for payment in 10 days. No free wiring nor renewals. Lamp renewals free to meter customers, at cost to con- tract customers. Wiring at cost.
Grafton,	• • •	20 cents,	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	-	-
Great Barrington,	• • •	15 cents,	•	-	-	-	-
Greendale (Needham),	• • •	21 cents,	-	-	-	-	-
Greenfield,	• • •	-	-	1 cent,	-	When run on 110-volt direct current, 1 cent for 64 watt hours.	-
Haverhill,	• • •	20 cents,	-	-	16 c. p., \$1.25; 24 c. p., \$1.50 per month.	Outside lights \$8.00 each per month. Inside lights, 3 or less, \$5.50 each per month; 4 to 9, \$5.25 each; 10 to 13, \$5.00 each; 14 or more, \$4.50 each. Enclosed arcs, 3 or less, \$7.25; 4 to 9, \$7.00; 10 to 13, \$6.75; 14 or more, \$6.25. Six nights per week, until 10.30 or 11 p.m., \$100.00 per light per year; 4 nights until 10.30 p.m., other nights to 6.30 p.m., \$75.00; 3 nights until 10.30 p.m., other nights to 6.30 p.m., \$70.00; 2 nights until 10.30 p.m., other nights to 6.30 p.m., \$66.57.	Wiring at cost; renewals free. On monthly bills for incandescents from \$1 to \$5, 20 per cent. dis- count; from \$5 to \$20, 25 per cent.; from \$20 to \$35, 30 per cent.; from \$35 to \$50, 35 per cent.; above \$50, 40 per cent. No free wiring; incandes- cent renewals at cost. Discounts from 5 to 33½ per cent., according to amount used for lights by meter. Discount on arc lighting 10 per cent. for prompt payment.
Holyoke,	• • •	-	-	1½ cents,	-	-	-

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Hyde Park, . . .	20 cents, .	-	-	\$10.00 each lamp per year running until 10 P.M.	\$70.00 per lamp per year for lights burning 6 nights a week to midnight; \$60.00 for those burning 5 nights to 10 o'clock.	No free wiring; renewals to meter customers at cost, plus 10 per cent.; to con- tract customers, free.
Iowa (Marion, Iowa), .	20 cents, .	-	-	To 9 o'clock, 5 lamps or less, 75 cents; 5 to 10 lamps, 65 cents; over 10 lamps, 60 cents each per month.	\$8.00 per month, . . .	Wiring and renewals at customer's expense. Dis- counts: 25 per cent. for bills over \$3.50 per month.
Lawrence, . . .	18 cents, .	-	1 cent, .	-	Two nights per week, May to September, \$5.50, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00 per lamp per month.	Discount for incandescent lights, 5 per cent. on monthly bills under \$5.00 and 10 per cent. on other bills if paid by the 15th of the month. Wiring at customer's expense, lamps free.
Lee, . . .	20 cents, .	-	1 cent, .	\$9.00 to \$10.00 per lamp per year.	-	Wiring and renewals at customer's expense.
Lenox, . . .	-	10 to 11 mills.	-	-	-	Wiring and renewals at customer's expense.
Leominster, . . .	20 cents, .	-	-	Lights running until 10 o'clock, \$10.00 each per year; until 12 o'clock, \$12.00; all night, \$18.00.	Running until 11 P.M. 7 nights per week, \$60.00 per lamp per year; 3 nights until 11 o'clock and other nights to 6.30, \$50.00 per year; en- closed arcs, \$84.00.	No free wiring. Minimum monthly charge for in- candescent lighting, 75 cents.

Lexington,	25 cents,	1½ cents,	-	-	-	20 cents per kilowatt,	Wiring at customer's expense. Renewals free. Discount if bills are paid on or before the 10th of the month; on monthly bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and under \$30.00, 20 per cent.; \$30.00 and over, 25 per cent. Renewals free to meter customers and at cost to others. Free wiring to yearly contract customers for arc lamps. Minimum charge for incandescent lighting, \$12.00 per year. Lamps and renewals free on contract lights only. Wiring at customer's expense. Discount on incandescent lighting by meter of 2 cents per K. W. hour on all bills exceeding \$50.00 in any six months ending June 30 or December 31, and 4 cents per K. W. hour if bills exceed \$150.00 during like period. Customers pay for wiring, renewals 20 cents each. Fifteen per cent. discount on bills for incandescent lights if paid within fifteen days.
Lowell,	11 cents,	-	-	-	-	\$1.00 to \$1.50 per lamp per month.	Monthly rates per lamp: for 1 or 3 lamps, \$8.00; for 4 or 5, \$7.50; for 6 or 7, \$7.00; for 8 or 9, \$6.50; for 10 to 19, \$6.10; for 20 to 29, \$5.50; for 30 or over, \$5.00.
Lynn,	13 cents,	-	-	-	-	\$1.00 to \$1.25 per lamp per month.	One or 2 lights 7 nights per week to 12 p.m., \$8.00 per month; 3 or more, \$7.50; 6 nights to 12 p.m., 1 or 2, \$7.00; 3 or more, \$6.50; 4 nights to 6.30 p.m., 2 nights to 12 p.m., 1 or 2, \$5.50; 3 or more, \$5.00.
Malden,	20 cents,	-	-	-	-	\$1.00 per lamp per month for 16 c. p. lamps; all night \$2.50 per month.	From \$60.00 to \$90.00 per lamp per year according to number of lamps and hours burned.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Marlborough,	20 cents,	-	-	16 c. p. lamps in stores closing 3 nights a week at 6 P.M., \$10.00 per light per year; closing 4 nights per week, \$9.50; in stores averaging 6 nights per week until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00 per lamp per year.	20 cents per kilowatt hour,	Customers pay for wiring, renewals free.	
McDonald, D. S., Co. (Boston).	20 cents,	-	-	-	-	Customers pay for wiring, renewals free. Discounts from 50 per cent. upwards, according to consumption.	
Medfield,	20 cents,	-	-	16 c. p. lamps burning until 10 P.M., \$1.00 per month; until 12 P.M., \$1.25; all night, \$1.50. Upon yearly contracts until 9 P.M., \$6.00 per year; until 10 P.M., \$8.50; until 12 P.M., \$14.00 per year. 60 cents per month for 24 c. p. lamps.	-	Renewals at cost plus 10 per cent. No free wiring.	
Medway,	-	-	-	-	-	Customers pay for wiring and renewals.	
Milford,	25 cents,	-	-	-	25 cents per kilowatt hour,	Discounts for payment within 10 days; on bills	

of 1,000 and less than 50,000 watt hours, 20 per cent.; 50,000 and less than 75,000, 25 per cent.; 75,000 to 100,000, 30 per cent.; 100,000 and less than 150,000, 35 per cent.; 150,000 to 500,000, 40 per cent.; over 500,000, 60 per cent. Incandescent re-

newals 25 cents each. Wiring at cost. Lamp re- newals 30 cents each, \$3.00 per dozen. All bills paid on or before the 15th subject to the following discounts: \$5.00 to \$15.00, 5 per cent.; \$15.00 and over, 10 per cent.

No free wiring. Renewals at cost plus 10 per cent.; 18 cents per 1,000 watt hours for second 25,000, 16 cents for third 25,000, 15 cents for excess of 75,000; \$2.00 per year meter rental where bill is less than \$25.00.

Wiring and renewals at cost.

No free wiring. Renewals free. Discount on incandescent lighting, 10 per cent. from meter rates if paid in 10 days.

Millbury,	20 cents; 15 cents for stores and hotels.	-	-	Running until 10 P.M., for 1 to 4 lamps, \$10.00 per lamp per year.	-	-	
Milton,	20 cents,	-	-	-	-	-	
Nantucket,	-	-	-	\$10.00 per 16 c. p. lamps per year.	-	\$100.00 per light per year,	
Natick,	20 cents, ²	-	-	First three lamps, \$1.20 per month each; second three, \$1.00; third three, 80 cents, fourth three, 60 cents; ad- ditional lamps, 50 cents each.	-	First light, \$8.00; 2d light, \$7.00; 3d light, \$6.00 per month.	

¹ Fifteen cents in Walpole.

² In Wollasley 14 cents net.

COMPANY.	INCANDESCENT LIGHTS.				A RO LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilo-watt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
New Bedford,	.	-	1 cent,	-	Various contracts on the basis of 5 cents per hour; and rent of lamp at \$5.00 per year each for 10 lamps or over, and \$10.00 each for less than 10 lamps.	Discounts for payment on or before the 10th of the month on bills of \$8.00 per month and under for metered lights, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. Wiring at cost. Renewals free.
Newburyport,	.	20 cents,	-	Incandescent 16 c. p. lamps, \$1.00 each per month; 20 c. p. lamps, \$1 25 each per month; 32 c. p. lamps, \$2.00 each per month.	7 nights per week until midnight, \$8.00 per month each; 3 nights per week, \$5.00 per month.	10 to 25 per cent. discount from the prices for incandescent lights by meter if bills are paid in 12 days. Incandescent contract bills subject to discount of 10 per cent. Renewals at cost; wiring at consumer's expense.
Newton,	.	20 cents,	-	-	20 cents per 1,000 watt hours,	20 per cent. discount if paid on or before the 20th of month. Wiring at customer's expense; renewal lamps at 18 cents each. Minimum charge of \$1.00 per month.
Niles Estate (Boston),	.	8 to 12 cents.	-	-	-	Renewals free. Wiring done by customer. If incandescent bills are for
North Adams,	.	16 cents,	-	\$1.11 per lamp per month,	Burning 1 night a week to 11 o'clock, 1 night to 9 o'clock and 4 nights to 6.30: 1	

75,000 watts and less than 250,000 the price is 14 cents; if 250,000 watts or more, 12 cents. Discounts on monthly bills of 10 per cent. if paid on or before the 15th of the month.

Lamp renewals to contract customers free, to customers by meter 25 cents each.

No free wiring. Renewals 25 cents each. Incandescent meter rates vary according to amount used.

Customers pay for wiring and renewals. Rate on monthly bills of from 250 to 500 ampere hours, 1.1 cents per ampere hour; 500 to 1,500, 1 cent; 1,500 to 2,500, 0.9 cent; 2,500 to 3,500, 0.8 cent; 3,500 or more, 0.7 cent; 15 per cent. discount on all bills for incandescent lighting if paid on or before the fifteenth of the month. Rate on monthly bills for 12,000 to 25,000 watt hours, 22 cents, for 25,000 to 75,000, 20 cents, for 75,000 to 125,000, 18 cents, for 125,000 to 175,000, 16 cents, for more than 175,000 watt hours, 14 cents per thousand.

lamp \$4.50 per month; 2, \$3.50 each; 3 or 4, \$3.00 each; 5 or more, \$2.50 each. Burning every night: 1 lamp 40 cents per night; 2, 30 cents each; 3 or 4, 25 cents each; 5 or more 20 cents each.

\$75.00 per light per year burning every night till 10 P.M.; \$100.00 till midnight; enclosed arcs till 10 P.M. \$84.00.

For yearly service, burning from dusk until 9.30 P.M. six evenings per week, one lamp \$108.00, two or more, \$96.00 each; until 6.30 P.M. one evening and until 9.30 P.M. five evenings per week, for one lamp, \$96.00, for two or more, \$84.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, one lamp \$84.00, two or more, \$72.00 each; until 6.30 P.M. three evenings and 9.30 P.M. three evenings, one lamp, \$72.00, two or more, \$60.00 each; until 6.30 P.M. four evenings and 9.30 P.M. two evenings, one lamp \$60.00, two or more \$48.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp,

Northampton,	.	.	20 cents, .	-	-	
Orange, .	.	.	15 to 20 cents.	-	-	65 cents to \$1.00 per lamp per month according to number of hours used per week and number of lamps.
Pittsfield,	.	.	24 cents, .	1.2 cents, .	-	

COMPANY.	INCANDESCENT LIGHTS.			ARG LIGHTS.	Remarks.	
	RATES BY METER.					Rates by Contract.
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Pittsfield — <i>Con.</i> , . . .	-	-	-	-	\$48 00, two or more, \$36 00 each. For five months' service from April 1 to September 1 burning from dusk until 9.30 P.M. six evenings per week, one lamp, \$35.00, two or more, \$32 00 each; until 6.30 P.M. one evening and 9.30 P.M. five evenings per week, one lamp, \$32.00, two lamps, \$28.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, one lamp, \$28.00, two or more, \$25.00 each; until 6.30 P.M. three evenings and 9.30 P.M. three evenings, one lamp, \$25.00, two or more, \$21.00 each; until 6.30 P.M. four evenings, and 9.30 P.M. two evenings, one lamp \$21.00, two or more, \$17.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp, \$17.00, two or more, \$15.00 each. For seven months' service from September 1 to April 1, burning from dusk until 9.30	Fifteen per cent. discount on all bills for incandescent lighting if paid on or before the fifteenth of the month.

P.M. six evenings per week, one lamp, \$79.00, two or more, \$70.00 each; until 6.30 P.M. one evening and 9.30 P.M. five evenings, one lamp, \$70.00, two or more, \$62.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, one lamp, \$62.00, two or more, \$53.00 each.; until 6.30 P.M. three evenings and 9.30 P.M. three evenings, one lamp, \$53.00, two or more, \$45.00 each; until 6.30 P.M. four evenings and 9.30 P.M. two evenings, one lamp, \$45.00, two or more, \$37.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp, \$37.00, two or more, \$27.00 each. The above rates for inside lights. When only outside lights are used, burning every night to 9.30 P.M., one lamp, \$108.00, two or more, \$96.00 each per year. Same service from April 1 to September 1, one lamp, \$85.00, two or more, \$32.00 each. Same service from September 1 to April 1, one lamp, \$79.00, two or more, \$70.00 each. For outside arcs burning every night until 9.30 P.M., if incandescent lamps are used inside, one lamp, \$96.00, two or more, \$84.00 each per year.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Pittsfield — <i>Con.</i> , . . .	-	-	-	-	-	Same service April 1 to Sep- tember 1, one lamp, \$32.00, two or more, \$28.00 each. Same service from Septem- ber 1 to April 1, one lamp, \$70.00, two or more, \$62.00 each. Occasional service, 10 cents per lamp per hour.	
Plymouth, . . .	20 cents, .	-	-	90 cents per lamp per month for 16 c. p. lamps.	-	10 o'clock. Supplied on meter at incan- descent rates.	Wiring at customer's ex- pense. Renewals at cost. Renewals at 25 cents each.
Quincy, . . .	18 cents, .	-	-	-	-		10 lamps or over, 10 per cent. less. Wiring at cus- tomer's expense.
Randolph, . . .	-	-	-	Monthly rates for 16 c. p. lamps: one to three lamps, 75 cents each; four lamps, 70 cents; five lamps, 65 cents; six lamps, 60 cents; seven lamps, 55 cents; eight lamps, 50 cents each.	-		Customer pays for wiring. Renewals 25 cents each.
Rawson (Leicester), . . .	25 cents, .	-	-	-	-		Renewals 22½ cents, \$2.50 per dozen, and wiring at customer's expense. 20 per cent. discount on all bills over \$2.00 and 20 cents discount on bills less than \$2.00, if paid be- fore 10th of each month.

Salem,	20 cents, .	-	-	-	By meter at incandescent rates, Renewals free. Wiring at cost. For arc lamps 5 per cent.; enclosed arcs 50 per cent.; and for incandescent lights 25 per cent. discount for prompt payment; 10 per cent. additional on bills over \$500 per year and a further 10 per cent. on bills over \$1,000 per year. Special rates for summer resort lighting. Wiring and renewals at cost.
Shelburne Falls,	-	-	1 cent,	Special rates according to number of lights and time used.	Renewals 10 cents each. No free wiring. Discount on incandescent light bills for payment before the fifteenth of the month: 10 per cent. on bills of \$10.00 and under; over \$10.00, 15 per cent. Wiring at cost. Renewals free.
Somerville,	20 cents, .	-	-	-	Renewals 10 cents each. No free wiring. Discount on incandescent light bills for payment before the fifteenth of the month: 10 per cent. on bills of \$10.00 and under; over \$10.00, 15 per cent. Wiring at cost. Renewals free.
Southbridge,	-	-	-	\$10.00 per lamp per year for 6 nights per week until 10 P.M.; 7 nights per week until 12 P.M., \$12.00. 6 nights per week to 6.30 P.M., \$6.00 per lamp per year; to 6.30 P.M. ordinarily and to 10 P.M. 2 nights per week, \$7.20; to 6.30 P.M. ordinarily and to 10 P.M. 3 nights per week, \$7.80; to 6.30 P.M. ordinarily and to 10 P.M. 4 nights per week, \$8.40; to 9 P.M., 6 nights	Burning 4 nights per week, \$60.00 per light per year; 7 nights, \$80.00.
South Hadley Falls,	20 cents, .	-	-	-	5 per cent. discount on bills for lights by contract paid within 5 days. Wiring and renewals at cost.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
So. Hadley Falls — <i>Con.</i> ,	-	-	-	per week, \$8.40; to 10 p.m., 6 nights per week, \$10.00; to 11 p.m., 6 nights \$11.00. Prices are for 16 c. p. lamps.		
Stoughton, . . .	20 cents, .	-	-	-	\$5.00 per light per month, .	Customers pay for wiring. Renewals 25 cents each.
Suburban (Boston), .	20 cents, .	-	-	-	For all day lights, 2,000 c. p., 75 cents per day; for lights dark to midnight, 1 to 10 lights, 40 cents per light per night; 10 lights or more, 35 cents each.	Renewals free. No free wiring.
Suburban (Revere), .	20 cents, .	-	-	Burning until 11 p.m., \$1.00 per lamp per month for yearly customers; for summer customers \$1.25.	\$10.00 per lamp per month burning until 12 p.m.; two lamps, \$9.50 each; three lamps, \$9.00 each; four lamps, \$8.60 each; special rates for a larger number and for summer customers.	Renewals at 25 cents per lamp. Discount of 10 per cent. from meter rates for payment within 15 days.
Union (Franklin), .	20 cents, .	-	-	16 c. p. lamps, every night, \$1.00 per lamp per month; 5 nights per week, 90 cents; 4 nights, 80 cents; 3 nights, 75 cents; 2 nights, 70 cents.	Burning 6 nights per week, \$6.50 per lamp per month; 5 nights, \$6.00 per month; 4 nights, \$5.50; 3 nights, \$5.00; 2 nights, \$4.50. Transient lights 50 cents per night.	Wiring at customer's expense. Renewals 25 cents each.

United (Springfield),	23 cents.	-	-	-	25 to 40 cents per light per night according to number of lamps installed and hours burned.	Monthly discounts on 25,000 watt hours, 20 per cent.; on 50,000, 30 per cent.; on 100,000, 35 per cent.; on 200,000, 45 per cent. Renewals free when monthly bills average 50 cents per lamp installed. Customers pay for wiring; renewals free. Discount of one cent per kilowatt hour on second 20,000 watt hours and two cents on all over 40,000 watt hours on incandescent bills.
Uxbridge and North-bridge.	20 cents.	-	1 cent,	-	Yearly rates for 5 lights or less to 9 P.M., \$9.00 each; to 10 P.M., \$10.00; to 12 P.M., \$12.00; all night, \$15.00, 10 per cent above these rates if burned seven nights a week. Discount from these rates of 10 per cent. for 6 to 10 lights, 15 per cent. on 11 to 15 lights and 20 per cent. on 16 to 20.	Discounts for payment on or before 15th of the month, on bills for incandescent lights by meter 10 per cent.; an additional rebate of 5 per cent. on all monthly bills for 50 to 100 kilowatts 5 per cent., over 100 kilowatts 10 per cent. Lamp renewals at expense of consumer. No free wiring.
Waltham,	20 cents.	-	-	-	By meter at 20 cents per kilowatt hour with discounts for payment by the fifteenth of the month as follows: on bills of less than \$20.00, 10 per cent; on bills of \$20.00 and less than \$40.00, 20 per cent; on bills of \$40.00 and less than \$60.00, 30 per cent; on bills of \$60.00 and over, 35 per cent. For contract lights burning 6 nights per week \$10.00 per lamp per month with a discount for prompt payment of 10 per cent. on bills for one light, 20 per cent. on bills for two lights and 30	

COMPANY,	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.	
	RATES BY METER.					Rates by Contract.
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Waltham — <i>Con.</i> , .	-	-	-	-	per cent. on bills for 3 lights. For lights burning 4 nights a week \$8.00 each per month with discounts for payment by the 15th of the month of 12½ per cent. on bills for one lamp, 20 per cent. on bills for two lamps and 25 per cent. on bills for three lamps. Three nights a week to 10.30 P.M., \$50.00 per light per year; 6 nights a week to 11 P.M., \$70.00.	
Ware,	20 cents, .	-	-	Three nights per week to 9.30 P.M., \$8.00 per lamp per year; 6 nights per week to 11 P.M., \$12.00 per year; 5 nights to 10.30 P.M., \$10.00 per year.	Wiring at cost; renewals at 15 cents each. Dis- counts on incandescent lights by meter: on bills of \$5.00 and under \$8.00, 10 per cent.; on bills of \$8.00 and under \$20.00, 20 per cent.; \$20.00 and under \$30.00, 25 per cent.; \$30.00 and over, 30 per cent.	
Webster,	20 cents, .	-	-	\$10.00 per lamp per year, .	Discounts on arc lights, 2 lights, 10 per cent.; 3 lights, 15 per cent.; 5 or more, 20 per cent. On incandescent lights: on bills for \$5.00, 5 per cent.; \$10.00 and over, 10 per cent. Wiring at cost; renewals free.	

Westborough,	•	•	20 cents,	•	•	\$12.00 per light per year,	•	\$75.00 per light per year,	•	Discounts on monthly bills from \$5.00 to \$20.00, 10 per cent.; from \$21.00 to \$35.00, 15 per cent; from \$36.00 to \$50.00, 20 per cent.; of \$51.00 and over, 25 per cent. Wiring at cost. Renewals free.
Weston, •	•	•	20 cents,	•	•	-	•	-	•	No free wiring. Renewals at cost.
Weymouth, •	•	•	17 to 20 cents.	•	•	\$5.00 in dwellings and \$6.00 in stores per year for each active 16 c. p. lamp.	•	-	•	Consumers pay for wiring. Renewals 25 cents each, or \$2.76 a dozen. Meter rent 17 cents a month.
Whitman, •	•	•	20 cents,	•	•	\$10.00 per 16 c. p. lamp per year.	•	\$5.00 per light per month burning six nights per week.	•	Wiring and renewals at customer's expense. Discount on incandescent bills less than \$5.00, 5 per cent; bills of \$5.00 and less than \$10.00, 10 per cent; of \$10.00 and less than \$20.00, 15 per cent.; of \$20.00 or more, 20 per cent., if paid on or before the 15th of the month.
Winchendon, •	•	•	12 to 20 cents.	•	•	-	•	15 cents per kilowatt hour by meter.	•	Wiring and renewals at nearly cost. Incandescent monthly bills for 40 kilowatts or less at 20 cents; for 40 to 75 kilowatts at 18 cents; for 75 to 100 kilowatts at 16 cents; for 100 to 125 kilowatts at 15 cents; for 125 kilowatts or over at 12 cents.
Woburn, •	•	•	-	•	•	A fixed monthly charge varying from \$1.25 to \$3.15 per month according as the number of lamps	•	-	•	Wiring at customer's expense. Lamps and renewals at cost.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.
	RATES BY METER.				
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.		
Woburn -- <i>Con.</i> , . . .	-	-	-	<p>to be used in each installation may vary from 5 to 25; for more than 25 lamps, pro rata as for 25. This charge, supplemented by a charge for metered current consumed of 10 cents per kilowatt hour with a discount of 40 per cent. if bills are paid on or before the 15th of the month. The foregoing rates are upon contracts for 12 consecutive months. Upon contracts for a less period the fixed monthly charge is somewhat less per lamp from June to October and somewhat more from October to June.</p>	
Worcester, . . . 15 cents, .				<p>Burning until 10 P. M., 40 cents per lamp per night; until 12 P. M., 50 cents; all night, 60 cents. Day lights, 65 cents per light per day.</p>	<p>Renewals free only to stores that burn daily. Discounts: on monthly bills over \$25.00, 10 per cent., over \$35.00, 15 per cent., over \$50.00, 20 per cent., over \$75.00, 25 per cent., over \$100.00, 30 per cent.</p>

CASES PENDING BEFORE THE BOARD.

Petition of the Milford Electric Light and Power Company for approval of an issue of new stock.

Petition of the Plymouth Electric Light Company for approval of an issue of bonds.

Petition of the Clinton Gas Light Company for approval of an issue of new stock and bonds.

Petition of the Amesbury Electric Light Company for approval of an issue of bonds.

Appeal of Union S. Adams from a decision of the selectmen of Townsend in favor of A. D. Fessenden.

Appeal of the Clinton Gas Light Company from a decision of the selectmen of Clinton in favor of the Bigelow Carpet Company.

Petition of the Provincetown Electric Light Company for approval of an issue of new stock and bonds.

Petition of the selectmen of Bridgewater against the Bridgewater Electric Company, relative to the supply of electric lights.

Petition of the Malden Electric Company for approval of an issue of new stock.

Respectfully submitted,

FORREST E. BARKER.
MORRIS SCHAFF.
CHAS. H. GIFFORD.

JAN. 1, 1902.

APPENDICES.

APPENDIX A. — COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1901.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND, ELECTRIC LIGHT AND POWER COM- PANY OF.

ASSETS.

Real estate,	\$25,404 26
Steam plant,	27,399 02
Electric plant,	23,363 73
Electric lines,	21,714 50
Meters,	3,715 77
Due for light and power,	2,825 99
Fuel on hand,	717 00
Carbons on hand,	30 00
Oil and waste on hand,	21 60
Incandescent lamps on hand,	323 00
Fixtures on hand,	235 72
Horses, wagons, etc.,	202 50
Office furniture,	100 00
Cash on hand,	467 62
Total assets, as per books of the company,	<u>\$106,520 71</u>

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	25,000 00
Notes payable,	3,000 00
Interest accrued but not due,	312 50
Total liabilities, as per books of the company,	<u>\$103,312 50</u>
Profit and loss balance,	3,208 21
	<u>\$106,520 71</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$8,797 18	
For distribution,	7,295 89	
management,	3,156 71	
taxes and incidentals,	2,016 42	
	<u>21,266 20</u>	
Income from sale of light and power,		\$22,939 36
Balance to profit and loss,	1,673 16	
	<u>\$22,939 36</u>	<u>\$22,939 36</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$10,688 34
Balance of manufacturing account,		1,673 16
Interest received,		191 71
Interest paid,	\$1,295 00	
Dividends declared,	3,750 00	
Depreciation,	4,300 00	
Balance June 30, 1901,	3,208 21	
	<u>\$12,553 21</u>	<u>\$12,553 21</u>

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,222 36
Steam plant,	11,815 31
Electric plant,	10,963 70
Electric lines,	13,038 59
Transformers,	1,842 28
Meters,	1,415 58
Arc lamps,	2,603 57
Incandescent installation,	1,904 06
Due for electric light,	1,213 70
Carbons on hand,	65 00
Oil and waste on hand,	25 00
Incandescent lamps on hand,	45 00
Other materials on hand,	200 00
Sundry accounts due the company,	183 94
Cash on hand,	378 78
Total assets, as per books of the company,	<u>\$49,916 87</u>

LIABILITIES.

Capital stock,	\$8,500 00
Notes payable,	14,468 53
Unpaid bills,	19,236 67
Total liabilities, as per books of the company,	<u>\$42,205 20</u>
Profit and loss balance,	7,711 67
	<u>\$49,916 87</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$3,788 22	
For distribution,	2,292 63	
management,	982 50	
taxes and incidentals,	416 17	
	<u>\$7,479 52</u>	
Income from sale of light and power,		\$10,959 34
Balance to profit and loss,	3,479 82	
	<u>\$10,959 34</u>	<u>\$10,959 34</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$4,961 85
Balance of manufacturing account,		3,479 82
Interest paid,	\$730 00	
Balance June 30, 1901,	7,711 67	
	<u>\$8,441 67</u>	<u>\$8,441 67</u>

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$21,677 77
Machinery and manufacturing appliances,	8,035 00
Street mains,	6,392 66
Meters,	2,072 30
Due for gas,	726 45
Gas coal on hand,	175 00
Purifying materials on hand,	50 00
Other materials on hand,	138 00
Stoves on hand,	87 47
Office furniture,	215 00
Cash on hand,	4,476 61
Total assets, as per books of the company,	<u>\$44,046 26</u>

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	54 85
Total liabilities, as per books of the company,	<u>\$17,354 85</u>
Profit and loss balance,	26,691 41
	<u>\$44,046 26</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$5,619 02	
For distribution,	595 49	
management,	653 13	
taxes and incidentals,	646 76	
	<u>\$7,514 40</u>	
Income from sale of gas,		\$10,530 87
Balance to profit and loss,	3,016 47	
	<u>\$10,530 87</u>	<u>\$10,530 87</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$26,997 44
Balance of manufacturing account,		3,016 47
Rents,		137 50
Dividends declared,	\$3,460 00	
Balance June 30, 1901,	26,691 41	
	<u>\$30,151 41</u>	<u>\$30,151 41</u>

U. S. ADAMS (Townsend).

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$427 88	
For distribution,	56 99	
taxes and incidentals,	10 36	
	<u>\$495 23</u>	
Income from sale of light and power,		\$799 08
other sources,		24 80
Balance to profit and loss,	328 65	
	<u>\$823 88</u>	<u>\$823 88</u>

AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$12,210 40
Steam plant,	18,142 19
Electric plant,	19,898 84
Electric lines,	8,549 92
Transformers,	1,469 03
Meters,	1,111 03
Arc lamps,	1,368 32
New street lights,	845 76
Due for light and power,	3,847 84
Fuel on hand,	663 50
Carbons on hand,	91 21
Oil and waste on hand,	37 98
Globes on hand,	16 00
Other materials on hand,	542 53
Fixtures on hand,	627 76
Sundry accounts due the company,	1,430 65
Office furniture,	199 55
Cash on hand,	11 00
Notes receivable,	54 00
Insurance,	535 00
Investments,	37,270 64
Total assets, as per books of the company,	<u>\$108,923 15</u>

LIABILITIES.

Capital stock,	\$50,300 00
Notes payable,	55,678 13
Unpaid bills,	2,525 51
Total liabilities, as per books of the company,	<u>\$108,503 64</u>
Profit and loss balance,	419 51
	<u>\$108,923 15</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$14,415 78	
For distribution,	1,992 86	
management,	506 35	
taxes and incidentals,	1,043 85	
	<u>\$17,958 84</u>	
Income from sale of light and power,		\$19,594 31
other sources,		267 75
Balance to profit and loss,	1,903 22	
	<u>\$19,862 06</u>	<u>\$19,862 06</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$988 45
Balance of manufacturing account,		1,903 22
Rents,		50 00
Jobbing,		253 92
Interest paid,	\$1,664 55	
Dividends declared,	628 75	
Other items,	482 78	
Balance June 30, 1901,	419 51	
	<u>\$3,195 59</u>	<u>\$3,195 59</u>

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$4,900 00
Machinery and manufacturing appliances,	36,486 56
Street mains,	26,798 15
Meters,	1,646 85
Due for gas,	1,292 27
Gas coal on hand,	750 00
Enrichers on hand,	412 50
Purifying materials on hand,	225 00
Other materials on hand,	163 16
Stoves on hand,	738 75
Fixtures on hand,	254 35
Sundry accounts due the company,	554 29
Office furniture,	254 68
Cash on hand,	830 37
Total assets, as per books of the company,	<u>\$75,306 93</u>

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	6,000 00
Unpaid bills,	7,703 24
Total liabilities, as per books of the company,	<u>\$73,703 24</u>
Profit and loss balance,	1,603 69
	<u>\$75,306 93</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At works,	\$5,092 76	
For distribution,	662 43	
management,	2,263 80	
taxes and incidentals,	739 64	
	<u>\$8,758 63</u>	
Income from sale of gas,		\$9,671 70
Balance to profit and loss,	913 07	
	<u>\$9,671 70</u>	<u>\$9,671 70</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$604 21
Balance of manufacturing account,		913 07
Jobbing,		276 41
Interest paid,	\$190 00	
Balance June 30, 1901,	1,603 69	
	<u>\$1,793 69</u>	<u>\$1,793 69</u>

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$441 00
Machinery and manufacturing appliances (gas),	4,999 00
Street mains (gas),	4,059 00
Meters (gas),	810 00
Due for gas,	814 31
Coke on hand,	134 00

Enrichers on hand,	\$102 00
Other gas materials on hand,	90 00
Real estate (electric),	6,202 00
Steam plant (electric),	13,992 00
Electric plant,	7,040 00
Electric lines,	11,254 00
Transformers,	2,255 00
Meters (electric),	2,090 00
Arc lamps,	785 00
Due for electric light and power,	3,207 83
Fuel on hand (electric),	360 00
Carbons on hand,	17 00
Oil and waste on hand,	68 00
Other electric materials on hand,	699 41
Sundry accounts due the company,	469 40
Office furniture,	300 00
Cash on hand,	732 82
Insurance unexpired,	100 00
Total assets, as per books of the company,	<u>\$61,021 77</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	19,000 00
Total liabilities, as per books of the company,	<u>\$59,000 00</u>
Profit and loss balance,	2,021 77
	<u>\$61,021 77</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$2,001 97	
For distribution,	392 09	
management,	243 03	
taxes and incidentals,	295 89	
	<u>\$2,932 98</u>	
Operating expenses (electric) :		
At station,	\$4,655 73	
For distribution,	3,071 71	
management,	1,415 58	
taxes and incidentals,	639 33	
	<u>9,782 35</u>	
Income from sale of gas,		\$2,651 31
sale of electric light and power,		14,850 78
Balance to profit and loss :		
Gas,		281 67
Electric,	5,068 43	
	<u>\$17,783 76</u>	<u>\$17,783 76</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$6,235 73
Balance of gas manufacturing account,	\$281 67	
Balance of electric manufacturing account,		5,068 43
Interest paid,	962 72	
Dividends declared,	2,000 00	
Depreciation,	6,038 00	
Balance June 30, 1901,	2,021 77	
	<u>\$11,304 16</u>	<u>\$11,304 16</u>

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$13,285 02
Steam plant,	13,666 54
Electric plant,	14,203 68
Electric lines,	9,808 52
Transformers,	3,070 24
Meters,	3,372 13
Arc lamps,	1,422 23
Due for light and power,	1,927 88
Fuel on hand,	860 00
Carbons on hand,	30 00
Oil and waste on hand,	9 50
Incandescent lamps on hand,	133 66
Globes on hand,	10 00
Other materials on hand,	243 16
Fixtures on hand,	44 14
Horses, wagons, etc.,	135 26
Sundry accounts due the company,	109 20
Office furniture,	30 72
Cash on hand,	7 13
Insurance,	61 24
Investments,	1,000 00
Total assets, as per books of the company,	<u>\$63,430 25</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	22,000 00
Notes payable,	8,690 00
Unpaid bills,	2,080 25
Interest accrued but not due,	660 00
Total liabilities, as per books of the company,	<u>\$63,430 25</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$5,888 83	
For distribution,	2,344 85	
management,	1,482 66	
taxes and incidentals,	784 78	
	<u>\$10,501 12</u>	
Income from sale of light and power,		\$14,196 59
Balance to profit and loss,	3,695 47	
	<u>\$14,196 59</u>	<u>\$14,196 59</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$33 08
Balance of manufacturing account,		3,695 47
Rents,		73 00
Interest paid,	\$1,652 98	
Depreciation,	2,148 57	
	<u>\$3,801 55</u>	<u>\$3,801 55</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,215 90
Machinery and manufacturing appliances,	31,807 20
Street mains,	41,692 65
Meters,	4,536 75
Due for gas,	3,339 93
Gas coal on hand,	2,050 50
Enrichers on hand,	90 00
Stoves and fixtures on hand,	1,592 51
Horses, wagons, etc.,	197 00
Office furniture,	223 75
Cash on hand,	3,080 65
Investments,	4,000 00
Total assets, as per books of the company,	<u>\$108,826 84</u>

LIABILITIES.

Capital stock,	\$70,000 00
Bonds issued,	20,000 00
Deposits,	130 00
Unpaid dividends,	844 00
Amounts due from the company, not included above,	162 00
Total liabilities, as per books of the company,	<u>\$91,136 00</u>
Profit and loss balance,	17,690 84
	<u>\$108,826 84</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works, \$10,213 80		
For distribution, 1,340 68		
management, 2,371 23		
taxes and incidentals, 1,162 54		
	<u>\$15,088 25</u>	
Income from sale of gas,		\$17,781 33
residuals,		1,011 89
Balance to profit and loss,	3,704 97	
	<u>\$18,793 22</u>	<u>\$18,793 22</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$14,777 12
Balance of manufacturing account,		3,704 97
Other items of income,		70 84
Interest paid,	\$761 22	
Other items,	100 87	
Balance June 30, 1901,	17,690 84	
	<u>\$18,552 93</u>	<u>\$18,552 93</u>

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$9,000 00
Machinery and manufacturing appliances (gas),	18,612 20
Street mains (gas),	18,166 35
Meters (gas),	2,652 30
Due for gas,	878 70

Gas coal on hand,	\$156 00
Enrichers on hand,	245 25
Purifying materials on hand,	26 25
Other gas materials on hand,	200 00
Stoves on hand,	40 00
Real estate (electric),	1,550 00
Steam plant (electric),	15,518 74
Electric plant,	39,117 60
Electric lines,	7,136 64
Transformers,	1,042 90
Meters (electric),	1,115 00
Arc lamps,	1,460 59
Due for electric light and power,	1,180 51
Fuel on hand (electric),	588 00
Carbons on hand,	119 72
Oil and waste on hand,	52 50
Other electric materials on hand,	100 00
Electric fixtures on hand,	214 48
Cash on hand,	222 85
Total assets, as per books of the company,	<u>\$119,396 58</u>

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	40,000 00
Notes payable,	23,500 00
Interest accrued but not due,	500 00
Total liabilities, as per books of the company,	<u>\$104,000 00</u>
Profit and loss balance,	15,396 58
	<u>\$119,396 58</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$5,273 25	
For distribution,	610 16	
management,	1,338 13	
taxes and incidentals,	164 58	
	<u>7,386 12</u>	
Operating expenses (electric) :		
At station,	\$4,648 82	
For distribution,	737 92	
management,	872 00	
taxes and incidentals,	663 24	
	<u>6,921 98</u>	
Income from sale of gas,		\$9,342 07
sale of electric light and power,		13,274 02
Balance to profit and loss :		
Gas,	1,955 95	
Electric,	6,352 04	
	<u>\$22,616 09</u>	<u>\$22,616 09</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$11,354 36
Balance of gas manufacturing account,		1,955 95
Balance of electric manufacturing account,		6,352 04
Interest paid,	\$4,047 02	
Other items,	218 75	
Balance June 30, 1901,	15,396 58	
	<u>\$19,662 35</u>	<u>\$19,662 35</u>

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Real estate,	\$25,254 75
Machinery and manufacturing appliances,	38,511 09
Street mains,	17,497 68
Meters,	5,100 61
Due for gas,	4,086 17
Gas coal on hand,	2,351 16
Coke on hand,	24 00
Tar on hand,	225 00
Purifying materials on hand,	175 00
Other materials on hand,	957 24
Stoves on hand,	36 89
Fixtures on hand,	79 07
Sundry accounts due the company,	735 26
Office furniture,	525 58
Cash on hand,	1,329 35
Notes receivable,	25 50
Investments,	3,657 57
Total assets, as per books of the company,	<u>\$100,571 92</u>

LIABILITIES.

Capital stock,	\$46,400 00
Notes payable,	4,000 00
Unpaid bills,	1,028 61
Deposits,	15 00
Total liabilities, as per books of the company,	<u>\$51,443 61</u>
Profit and loss balance,	49,128 31
	<u>\$100,571 92</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$18,441 67	
For distribution,	1,081 11	
management,	3,219 45	
taxes and incidentals,	1,574 51	
	<u>\$24,316 74</u>	
Income from sale of gas,		\$30,374 18
residuals,		4,371 70
Balance to profit and loss,	10,429 14	
	<u>\$34,745 88</u>	<u>\$34,745 88</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$43,409 52
Balance of manufacturing account,		10,429 14
Interest received,		91 80
Rents,		609 84
Jobbing,		445 15
Other items of income,		10 00
Interest paid,	\$229 17	
Dividends declared,	5,568 00	
Other items,	69 97	
Balance June 30, 1901,	49,128 31	
	<u>\$54,995 45</u>	<u>\$54,995 45</u>

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$20,000 00
Steam plant,	31,939 95
Electric plant,	13,037 16
Electric lines,	20,152 10
Transformers,	7,490 00
Meters,	3,025 00
Arc lamps,	2,512 50
Water power plant,	2,000 00
Due for light and power,	4,006 09
Fuel on hand,	1,092 50
Carbons on hand,	44 10
Oil and waste on hand,	26 72
Incandescent lamps on hand,	230 75
Globes on hand,	90 25
Other materials on hand,	1,127 31
Motors on hand,	102 50
Fixtures on hand,	500 00
Sundry accounts due the company,	3,172 63
Office furniture,	324 70
Cash on hand,	8,348 07
Total assets, as per books of the company,	<u>\$119,222 33</u>

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	30,000 00
Notes payable,	10,000 00
Unpaid bills,	4,290 99
Total liabilities, as per books of the company,	<u>\$104,290 99</u>
Profit and loss balance,	14,931 34
	<u>\$119,222 33</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$15,617 12	
For distribution,	1,216 74	
management,	2,306 53	
taxes and incidentals,	2,102 42	
	<u>\$21,242 81</u>	
Income from sale of light and power,		\$30,865 10
Balance to profit and loss,	9,622 29	
	<u>\$30,865 10</u>	<u>\$30,865 10</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$15,869 48
Balance of manufacturing account,		9,622 29
Rents,		248 00
Jobbing,		63 74
Interest paid,	\$1,967 53	
Depreciation,	8,349 48	
Other items,	555 16	
Balance June 30, 1901,	14,931 34	
	<u>\$25,803 51</u>	<u>\$25,803 51</u>

AYER ELECTRIC LIGHT COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$3,139 16
Steam plant,	6,009 57
Electric plant,	3,449 83
Electric lines,	8,953 69
Transformers,	1,004 66
Meters,	1,269 77
Arc lamps,	349 02
Due for light and power,	745 38
Fuel on hand,	406 85
Carbons on hand,	5 33
Oil and waste on hand,	20 11
Incandescent lamps on hand,	25 45
Globes on hand,	10 67
Sundry accounts due the company,	146 68
Office furniture,	56 85
Cash on hand,	9 93

Total assets, as per books of the company, \$25,602 95

LIABILITIES.

Capital invested,	\$14,586 32
Notes payable,	6,630 74
Unpaid bills,	3,713 03
Amounts due from the company, not included above,	550 00

Total liabilities, as per books of the company, \$25,480 09

Profit and loss balance, 122 86

\$25,602 95

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station, \$2,964 52		
For distribution, 107 07		
management, 419 72		
taxes and incidentals, 157 70		
	\$3,649 01	
Income from sale of light and power,		\$4,127 11
Balance to profit and loss,	478 10	
	\$4,127 11	\$4,127 11

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$102 96	
Balance of manufacturing account,		\$478 10
Wiring,		73 53
Interest paid,	325 81	
Balance June 30, 1901,	122 86	
	\$551 63	\$551 63

BAY STATE GAS COMPANY.

ASSETS.

Real estate, machinery and manufacturing appliances and street mains, \$2,328,727	57
Meters,	659 75
Due for gas,	335,215 54
Gas coal on hand,	21,930 55
Tar on hand,	1,354 82
Enrichers on hand,	17,018 77
Purifying materials on hand,	1,242 00
Other materials on hand,	18,783 73
Stoves on hand,	194 60
Gas on hand,	775 35
Horses, wagons, etc.,	1,373 50
Sundry accounts due the company,	57,372 55
Cash on hand,	11,524 74
Notes receivable,	7,400 00

Total assets, as per books of the company, \$2,803,573 47

LIABILITIES.

Capital stock,	\$2,000,000 00
Notes payable,	250,000 00
Unpaid bills,	181,778 95
Amounts due from the company, not included above,	146,505 68

Total liabilities, as per books of the company, \$2,578,284 63

Profit and loss balance, 225,288 84

\$2,803,573 47

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works, \$340,523	31	
For management,	2,323 87	
taxes and incidentals,	44,472 12	
gas bought,	6,654 75	
	\$393,974 05	
Income from sale of gas,		\$497,007 73
residuals,		6,587 66
Balance to profit and loss,	109,621 34	
	\$503,595 39	\$503,595 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$235,857 24
Balance of manufacturing account,		109,621 34
Interest received,		301 64
Rent of mains,		82,046 00
From Massachusetts Pipe Line Gas Company,		18,060 00
Interest paid,	\$10,597 38	
Dividends declared,	210,000 00	
Balance June 30, 1901,	225,288 84	
	\$445,886 22	\$445,886 22

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$43,772 51
Machinery and manufacturing appliances (gas),	11,926 01
Street mains (gas),	27,308 74
Meters (gas),	6,924 30
Due for gas,	4,351 03
Gas coal on hand,	811 30
Coke on hand,	32 00
Tar on hand,	337 50
Enrichers on hand,	28 13
Stoves on hand,	117 85
Real estate (electric),	18,486 96
Steam plant (electric),	38,879 81
Electric plant,	31,552 94
Electric lines,	37,817 94
Transformers,	4,160 57
Meters (electric),	3,182 60
Arc lamps,	4,833 85
Due for electric light and power,	4,519 78
Oil and waste on hand,	31 89
Incandescent lamps on hand,	11 73
Globes on hand,	19 00
Sundry accounts due the company,	824 38
Office furniture,	1,019 48
Cash on hand,	9,461 00
Investments,	500 00

Total assets, as per books of the company, \$250,911 30

LIABILITIES.

Capital stock,	\$142,000 00
Bonds issued,	11,800 00
Unpaid bills,	352 74
Deposits,	305 00

Total liabilities, as per books of the company, \$154,457 74

Profit and loss balance, 96,453 56

\$250,911 30

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$10,207 75	
For distribution,	1,329 25	
management,	3,669 96	
taxes and incidentals,	1,020 77	
	<hr/>	\$16,227 73
Operating expenses (electric) :		
At station,	\$10,737 12	
For distribution,	2,435 71	
management,	3,103 96	
taxes and incidentals,	2,068 11	
	<hr/>	18,344 90

	Dr.	Cr.
Income from sale of gas,		\$22,797 60
residuals,		2,544 32
other sources (gas),		43 93
sale of electric light and power,		33,318 41
other sources (electric),		158 33
Balance to profit and loss:		
Gas,	\$9,158 12	
Electric,	15,131 84	
	<hr/>	<hr/>
	\$58,862 59	\$58,862 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$86,176 21
Balance of gas manufacturing account,		9,158 12
Balance of electric manufacturing account,		15,131 84
Interest received,		834 94
Rents,		77 00
Jobbing,		50 12
Interest paid,	\$708 00	
Dividends declared,	14,200 00	
Other items,	66 67	
Balance June 30, 1901,	96,453 56	
	<hr/>	<hr/>
	\$111,428 23	\$111,428 23

BILLERICA.

(See WALTER A. DRUCKER.)

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,718 71
Steam plant,	7,382 90
Electric plant,	3,975 11
Electric lines,	10,779 18
Transformers,	1,202 50
Meters,	956 78
Arc lamps,	843 78
Due for light and power,	990 33
Fuel on hand,	60 00
Carbons on hand,	26 75
Oil and waste on hand,	33 00
Incandescent lamps on hand,	599 22
Globes on hand,	43 66
Other materials on hand,	485 93
Fixtures on hand,	57 30
Horses, wagons, etc.,	160 00
Sundry accounts due the company,	552 83
Insurance,	45 77
Investments,	372 57
	<hr/>
Total assets, as per books of the company,	\$32,286 32

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	17,640 00
Unpaid bills,	4,505 70
Total liabilities, as per books of the company,	<u>\$32,145 70</u>
Profit and loss balance,	140 62
	<u>\$32,286 32</u>

MANUFACTURING ACCOUNT.

Operating expenses :	Dr.	Cr.
At station,	\$4,996 02	
For distribution,	1,127 02	
management,	232 13	
taxes and incidentals,	362 32	
	<u>\$6,717 49</u>	
Income from sale of light and power,		\$8,305 80
other sources (electric),		60 00
Balance to profit and loss,	1,648 31	
	<u>\$8,365 80</u>	<u>\$8,365 80</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$172 83
Balance of manufacturing account,		1,648 31
Jobbing,		94 90
Other items of income,		175 12
Interest paid,	\$1,250 54	
Dividends declared,	600 00	
Depreciation,	100 00	
Balance June 30, 1901,	140 62	
	<u>\$2,091 16</u>	<u>\$2,091 16</u>

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.

Steam plant,	\$17,928 42
Electric plant,	10,449 07
Electric lines,	6,390 13
Meters,	1,354 62
Arc lamps,	1,516 76
Due for light and power,	1,607 04
Fuel on hand,	26 75
Carbons on hand,	10 40
Oil and waste on hand,	26 55
Incandescent lamps on hand,	65 76
Other materials on hand,	68 78
Fixtures on hand,	18 83
Cash on hand,	278 25
Total assets, as per books of the company,	<u>\$39,741 36</u>

LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	14,499 48
Unpaid bills,	4,111 62
Total liabilities, as per books of the company,	<u>\$28,111 10</u>
Profit and loss balance,	11,630 26
	<u>\$39,741 36</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$13,888 66	
For distribntion,	1,211 41	
management,	1,207 00	
taxes and incidentals,	679 36	
	<hr/>	
	\$16,986 43	
Income from sale of light and power,		\$16,808 57
other sources,		1,878 95
Balance to profit and loss,	1,701 09	
	<hr/>	<hr/>
	\$18,687 52	\$18,687 52

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$11,428 18
Balance of manufacturing account,		1,701 09
Jobbing,		52 64
Interest paid,	\$70 72	
Dividends declared,	760 00	
Other items,	720 93	
Balance June 30, 1901,	11,630 26	
	<hr/>	<hr/>
	\$13,181 91	\$13,181 91

BLUE HILL ELECTRIC COMPANY.

(Canton.)

ASSETS.

Real estate,	\$6,489 98
Steam plant,	14,010 29
Electric plant,	18,258 33
Electric lines,	37,626 62
Transformers,	3,905 40
Meters,	1,461 71
Arc lamps,	2,834 99
Due for light and power,	1,914 82
Fuel on hand,	1,350 00
Carbons on hand,	26 90
Oil and waste on hand,	18 25
Incandescent lamps on hand,	194 51
Globes on hand,	39 05
Other materials on hand,	115 06
Horses, wagons, etc.,	670 02
Sundry accounts due the company,	43 69
Office furniture,	2 50
Cash on hand,	11 89
Insurance,	149 49
Interest advanced,	312 17
	<hr/>
Total assets, as per books of the company,	\$89,435 67

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Notes payable,	34,300 00

Unpaid bills,	\$1,659 92
Interest accrued but not due,	206 00
Total liabilities, as per books of the company,	<u>\$86,165 92</u>
Profit and loss balance,	3,269 75
	<u>\$89,435 67</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$6,519 65	
For distribution,	826 04	
management,	657 31	
taxes and incidentals,	791 97	
	<u>\$8,794 97</u>	
Income from sale of light and power,		\$11,349 57
other sources (electric),		42 00
Balance to profit and loss,	2,596 60	
	<u>\$11,391 57</u>	<u>\$11,391 57</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$3,600 00
Balance of manufacturing account,		2,596 60
Interest paid,	\$2,926 85	
Balance June 30, 1901,	3,269 75	
	<u>\$6,196 60</u>	<u>\$6,196 60</u>

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$971,697 39
Steam plant,	666,088 77
Electric plant,	707,604 86
Electric lines,	2,372,874 95
Transformers,	154,350 10
Meters,	84,504 05
Arc lamps,	185,536 22
Due for light and power,	117,889 37
Fuel on hand,	13,760 32
Carbons on hand,	5,461 92
Oil and waste on hand,	274 70
Incandescent lamps on hand,	4,617 72
Globes on hand,	4,470 92
Other materials on hand,	52,469 91
Motors on hand,	6,399 59
Horses, wagons, etc.,	5,000 00
Sundry accounts due the company,	80,182 14
Office furniture,	4,000 00
Cash on hand,	207,348 44
Insurance,	1,846 26
Total assets, as per books of the company,	<u>\$5,646,377 63</u>

LIABILITIES.

Capital stock,	\$3,000,000 00
Bonds issued,	1,250,000 00
Notes payable,	475,000 00
Unpaid bills,	62,789 84
Deposits,	1,293 88

Interest accrued but not due,	\$23,733 15
Reserved fund,	10,488 06
Depreciation fund,	120,000 00
Total liabilities, as per books of the company,	\$4,943,304 93
Profit and loss balance,	703,072 70
	<u>\$5,646,377 63</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$174,031 66	
For distribution,	133,117 59	
management,	83,190 14	
taxes and incidentals,	111,707 32	
	<u>\$502,046 71</u>	
Income from sale of light and power,		\$977,414 46
other sources,		3,453 40
Balance to profit and loss,	478,821 15	
	<u>\$980,867 86</u>	<u>\$980,867 86</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$552,492 00
Balance of manufacturing account,		478,821 15
Rents,		3,966 32
Jobbing,		6,810 40
Profits from sale of real estate,		142,672 45
Interest paid,	\$84,958 28	
Dividends declared,	270,000 00	
Depreciation,	5,335 18	
Depreciation fund,	120,000 00	
Other items,	1,396 16	
Balance June 30, 1901,	703,072 70	
	<u>\$1,184,762 32</u>	<u>\$1,184,762 32</u>

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,333,523 87
Machinery and manufacturing appliances,	3,132,922 48
Street mains,	2,284,399 41
Meters,	457,904 12
Due for gas,	129,967 90
Gas coal on hand,	11,556 68
Tar on hand,	4,639 83
Enrichers on hand,	7,710 82
Purifying materials on hand,	423 21
Other materials on hand,	46,185 27
Stoves on hand,	186,664 85
Gas on hand,	2,706 00
Ammonia on hand,	408 62
Horses, wagons, etc.,	8,004 79
Sundry accounts due the company,	298,759 96
Office furniture,	16,409 64
Cash on hand,	39,596 67
Notes receivable,	100,000 00
Works improvement,	9,199 74
Total assets, as per books of the company,	<u>\$8,070,983 86</u>

LIABILITIES.

Capital stock,	\$2,500,000 00
Notes payable,	625,000 00
Unpaid bills,	108,490 34
Deposits,	32,203 40
Reserved, contingent and depreciation funds,	279,561 12
Amounts due from the company, not included above,	1,438 72
Total liabilities, as per books of the company,	\$3,546,693 58
Profit and loss balance,	4,524,290 28
	<u>\$8,070,983 86</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$118,701 20	
For distribution,	94,021 96	
management,	57,427 08	
taxes and incidentals,	132,812 56	
gas bought,	410,081 48	
	<u>\$813,044 28</u>	
Income from sale of gas,		\$1,124,447 28
residuals,		17 50
Balance to profit and loss,	311,420 50	
	<u>\$1,124,464 78</u>	<u>\$1,124,464 78</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$4,583,405 38
Balance of manufacturing account,		311,420 50
Interest received,		6,362 32
Rents,		19,494 13
Brookline Gas Light Company returned,		2,149 69
Other items of income,		2,768 31
Interest paid,	\$19,264 05	
Dividends declared,	300,000 00	
Bay State Gas Company rentals,	82,046 00	
Balance June 30, 1901,	4,524,290 28	
	<u>\$4,925,600 33</u>	<u>\$4,925 600 33</u>

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,233 62
Steam plant,	5,629 33
Electric plant,	5,520 19
Electric lines,	13,341 16
Meters,	971 51
Arc lamps,	2,692 26
Due for light and power,	1,043 21
Fuel on hand,	221 28
Carbons on hand,	56 00
Oil and waste on hand,	21 50
Incandescent lamps on hand,	40 00
Globes on hand,	5 00
Other materials on hand,	200 00
Sundry accounts due the company,	82 68
Cash on hand,	189 61
Total assets, as per books of the company,	<u>\$33,247 35</u>

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Unpaid bills,	1,722 23
<hr/>	
Total liabilities, as per books of the company,	\$31,722 23
Profit and loss balance,	1,525 12
<hr/>	
	\$33,247 35

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$4,236 17	
For distribution,	671 23	
management,	89 36	
taxes and incidentals,	542 50	
	<hr/>	
	\$5,539 31	
Income from sale of light and power,		\$6,679 80
Balance to profit and loss,	1,140 49	
	<hr/>	
	\$6,679 80	\$6,679 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$1,209 63
Balance of manufacturing account,		1,140 49
Interest paid,	\$825 00	
Balance June 30, 1901,	1,525 12	
	<hr/>	
	\$2,350 12	\$2,350 12

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$82,716 99
Machinery and manufacturing appliances,	236,141 32
Street mains,	49,961 42
Meters,	14,037 10
Due for gas,	6,393 38
Gas coal on hand,	1,741 97
Coke on hand,	40 00
Tar on hand,	1,600 00
Enrichers on hand,	250 00
Purifying materials on hand,	450 00
Other materials on hand,	3,829 35
Stoves on hand,	1,816 50
Fixtures on hand,	2,897 47
Gas on hand,	94 15
Horses, wagons, etc.,	1,248 83
Sundry accounts due the company,	4,624 57
Office furniture,	302 00
Cash on hand,	3,735 42
Insurance,	174 00
<hr/>	
Total assets, as per books of the company,	\$412,054 47
Profit and loss balance,	21,136 76
<hr/>	
	\$433,191 23

LIABILITIES.

Capital stock,	\$178,500 00
Bonds issued,	100,000 00
Notes payable,	145,000 00
Unpaid bills,	6,478 80
Deposits,	225 50
Interest due but not paid,	2,500 00
Amounts due from the company, not included above,	486 93
Total liabilities, as per books of the company,	<u>\$433,191 23</u>

MANUFACTURING ACCOUNT.

Operating expenses :	Dr.	Cr.
At works,	\$23,970 52	
For distribution,	6,672 50	
management,	3,584 84	
taxes and incidentals,	<u>5,011 12</u>	
	\$49,238 98	
Income from sale of gas,		\$63,846 63
residuals,		8,459 48
other sources,		80 24
Balance to profit and loss,	<u>23,147 37</u>	
	\$72,386 35	\$72,386 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$29,476 31	
Balance of manufacturing account,		\$23,147 37
Jobbing,		517 06
Interest paid,	13,648 90	
Other items,	1,675 98	
Balance June 30, 1901,		<u>21,136 76</u>
	<u>\$44,801 19</u>	<u>\$44,801 19</u>

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$663,227 85
Machinery and manufacturing appliances (gas),	716,788 37
Street mains (gas),	2,113,763 35
Meters (gas),	225,604 85
Due for gas,	100,593 55
Gas coal on hand,	7,573 48
Coke on hand,	797 10
Tar on hand,	824 45
Enrichers on hand,	27,736 20
Purifying materials on hand,	259 50
Stoves on hand,	176,736 94
Real estate (electric),	47,300 00
Steam plant (electric),	125,573 87
Electric plant,	113,426 65
Electric lines,	205,279 73
Transformers,	30,013 63
Meters (electric),	18,314 75
Arc lamps,	19,341 14
Due for electric light and power,	19,058 83
Fuel on hand (electric),	1,772 90
Carbons on hand,	<u>278 21</u>

Oil and waste on hand,	\$72 50
Incandescent lamps on hand,	490 96
Globes on hand,	65 25
Other electric materials on hand,	43,419 60
Horses, wagons, etc.,	5,186 84
Sundry accounts due the company,	4,420 22
Office furniture,	4,855 07
Cash on hand,	90,556 88
Insurance,	4,179 98
Investments,	13,421 87

Total assets, as per books of the company,	\$4,780,934 52
Profit and loss balance,	316,603 41

\$5,097,537 93

LIABILITIES.

Capital stock,	\$2,000,000 00
Bonds issued,	1,000,000 00
Notes payable,	475,000 00
Unpaid bills,	15,618 81
Deposits,	24,579 17
Interest accrued but not due,	59,219 63
Reserved fund,	6,453 65
Amounts due from the company, not included above,	1,516,666 67

Total liabilities, as per books of the company,	\$5,097,537 93
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$30,024 68	
For distribution,	56,935 62	
management,	20,307 68	
taxes and incidentals,	58,037 40	
gas bought,	230,966 10	
	<hr/>	\$396,271 38
Operating expenses (electric) :		
At station,	\$41,426 25	
For distribution,	22,123 82	
management,	3,600 40	
taxes and incidentals,	11,161 88	
	<hr/>	78,312 35
Income from sale of gas,		\$730,268 22
sale of electric light and power,		129,649 83
Balance to profit and loss :		
Gas,	333,996 84	
Electric,	51,337 48	
	<hr/>	\$859,918 05
	\$859,918 05	\$859,918 05

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$303,595 75	
Balance of gas manufacturing account,		\$333,996 84
Balance of electric manufacturing account,		51,337 48
Other items of income,		1,461 13
Interest paid,	164,320 09	
Dividends declared,	233,333 33	
Boston Gas Light Company,	2,149 69	
Balance June 30, 1901,		316,603 41
	<hr/>	<hr/>
	\$703,398 86	\$703,398 86

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$81,581 17
Steam plant,	81,253 98
Electric plant,	52,145 98
Electric lines,	146,746 43
Transformers,	28,143 27
Meters,	20,483 72
Arc lamps,	14,852 55
Due for light and power,	22,230 44
Fuel on hand,	4,304 42
Carbons on hand,	1,223 41
Oil and waste on hand,	66 59
Incandescent lamps on hand,	800 00
Globes on hand,	41 25
Other materials on hand,	328 65
Horses, wagons, etc.,	1,000 00
Sundry accounts due the company,	1,721 22
Office furniture,	492 00
Cash on hand,	49,451 77
Notes receivable,	35 66

Total assets, as per books of the company, \$506,902 51

LIABILITIES.

Capital stock,	\$450,000 00
Unpaid bills,	3,445 33
Deposits,	939 20
Premium on stock,	40,000 00

Total liabilities, as per books of the company, \$494,384 53

Profit and loss balance, 12,517 98

\$506,902 51

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$58,930 97	
For distribution,	35,018 58	
management,	8,634 28	
taxes and incidentals,	9,939 21	
	\$112,523 04	
Income from sale of light and power,		\$174,115 88
Balance to profit and loss,	61,592 84	
	\$174,115 88	\$174,115 88

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$13,125 04
Balance of manufacturing account,		61,592 84
Interest received,		700 00
Other items of income,		10
Interest paid,	\$6,900 00	
Dividends declared,	21,000 00	
Depreciation,	35,000 00	
Balance June 30, 1901,	12,517 98	
	\$75,417 98	\$75,417 98

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$166,961 07
Machinery and manufacturing appliances,	450,828 03
Street mains,	405,419 90
Meters,	50,000 00
Due for gas,	27,144 49
Gas coal on hand,	24,671 64
Coke on hand,	3,225 00
Tar on hand,	200 00
Purifying materials on hand,	1,522 00
Other materials on hand,	21,239 94
Stoves on hand,	1,362 68
Sundry accounts due the company,	5,316 09
Cash on hand,	14,343 12
Notes receivable,	324 49

Total assets, as per books of the company, \$1,172,558 45

LIABILITIES.

Capital stock,	\$700,000 00
Notes payable,	70,000 00
Unpaid bills,	24,291 18
Deposits,	6,184 10
Unpaid dividends,	625 00

Total liabilities, as per books of the company, \$801,100 28
Profit and loss balance, 371,458 17

\$1,172,558 45

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$188,984 13	
For distribution,	28,988 47	
management,	19,800 86	
taxes and incidentals,	28,684 53	
	<u>\$266,457 99</u>	
Income from sale of gas,		\$312,381 08
residuals,		62,651 63
other sources,		593 50
Balance to profit and loss,	109,168 22	
	<u>\$375,626 21</u>	<u>\$375,626 21</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$361,724 03
Balance of manufacturing account,		109,168 22
Rents,		458 09
Interest paid,	\$3,028 31	
Dividends declared,	70,000 00	
Depreciation,	24,000 00	
Jobbing charges,	2,036 69	
Other items,	827 17	
Balance June 30, 1901,	371,458 17	
	<u>\$471,350 34</u>	<u>\$471,350 34</u>

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

(Palmer.)

ASSETS.

Real estate,	\$111,083 81
Steam plant,	31,493 41
Electric plant,	42,979 54
Electric lines,	97,378 01
Transformers,	9,638 84
Meters,	4,821 08
Arc lamps,	6,792 37
Franchise,	30,000 00
Due for light and power,	8,829 52
Fuel on hand,	46 50
Carbons on hand,	35 00
Oil and waste on hand,	50 00
Incandescent lamps on hand,	45 00
Globes on hand,	20 00
Other materials on hand,	268 50
Fixtures on hand,	108 85
Horses, wagons, etc.,	265 00
Sundry accounts due the company,	5,936 37
Office furniture,	371 75
Cash on hand,	50 00
Investments,	2,000 00

Total assets, as per books of the company,	\$352,213 55
Profit and loss balance,	3,256 63
	<u>\$355,470 18</u>

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	150,000 00
Notes payable,	45,932 11
Unpaid bills,	4,111 64
Interest due but not paid,	3,750 00
Amounts due from the company, not included above,	1,676 43

Total liabilities, as per books of the company,	\$355,470 18
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MANUFACTURING ACCOUNT.

Operating expenses :	DR.	CR.
At station, \$12,152 05		
For distribution, 2,817 78		
management, 2,086 15		
taxes and incidentals, 1,874 41		
	<u>\$18,930 39</u>	
Income from sale of light and power,		\$34,746 38
Balance to profit and loss,	15,815 99	
	<u>\$34,746 38</u>	<u>\$34,746 38</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$7,673 33	
Balance of manufacturing account,		\$15,815 99
Rents,		111 35
Other items of income,		135 00
Interest paid,	11,645 64	
Balance June 30, 1901,		3,256 63
	<u>\$19,318 97</u>	<u>\$19,318 97</u>

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$140,939 00
Machinery and manufacturing appliances (gas),	165,082 93
Street mains (gas),	206,072 09
Meters (gas),	29,058 86
Due for gas,	12,111 52
Gas coal on hand,	3,668 24
Enrichers on hand,	28 19
Real estate (electric),	20,000 00
Steam plant (electric),	10,150 00
Electric plant,	18,707 46
Electric lines,	13,888 29
Transformers,	5,708 35
Meters (electric),	3,146 18
Arc lamps,	11,975 88
Due for electric light and power,	6,085 63
Fuel on hand,	2,538 27
Carbons on hand,	425 00
Sundry accounts due the company,	2,482 43
Cash on hand,	4,054 31
Total assets, as per books of the company,	<u>\$656,122 63</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	54,000 00
Unpaid bills,	8,478 10
Deposits,	2,499 71
Total liabilities, as per books of the company,	<u>\$564,977 81</u>
Profit and loss balance,	91,144 82
	<u>\$656,122 63</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$59,789 08	
For distribution,	17,933 94	
management,	13,155 00	
taxes and incidentals,	12,811 21	
gas bought,	18,759 18	
	<u>\$122,448 41</u>	
Operating expenses (electric) :		
At station,	\$21,490 17	
For distribution,	11,503 42	
management,	1,425 21	
taxes and incidentals,	2,257 16	
current bought,	2,891 44	
	<u>39,567 40</u>	
Income from sale of gas,		\$150,174 19
residuals,		15,075 54
sale of electric light and power,		46,454 18
Balance to profit and loss :		
Gas,	42,801 32	
Electric,	6,886 78	
	<u>\$211,703 91</u>	<u>\$211,703 91</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$88,805 48
Balance of gas manufacturing account,		42,801 32
Balance of electric manufacturing account,		6,886 78
Rents,		275 00
Jobbing,		761 31
Interest,	\$2,552 04	
Dividends declared,	35,000 00	
Depreciation,	9,000 00	
Other items,	1,833 03	
Balance June 30, 1901,	91,144 82	
	<u>\$139,529 89</u>	<u>\$139,529 89</u>

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery and manufacturing appliances, street mains and meters (gas),	130,000 00
Due for gas,	8,277 38
Gas coal on hand,	1,919 62
Tar on hand,	1,400 00
Stoves on hand,	357 02
Real estate (electric),	24,048 69
Steam plant (electric),	47,996 81
Electric plant,	41,506 08
Electric lines,	50,710 01
Transformers,	4,000 00
Meters (electric),	4,000 00
Due for electric light and power,	7,987 89
Fuel on hand (electric),	2,600 00
Sundry accounts due the company,	472 42
Cash on hand,	976 45
Total assets, as per books of the company,	<u>\$496,252 37</u>

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	130,000 00
Notes payable,	14,000 00
Deposits,	4,442 26
Unpaid dividends,	50 00
Total liabilities, as per books of the company,	<u>\$448,492 26</u>
Profit and loss balance,	47,760 11
	<u>\$496,252 37</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$26,819 50	
For distribution,	6,867 82	
management,	5,178 16	
taxes and incidentals,	5,451 20	
	<u>\$44,316 68</u>	

	DR.	CR.
Operating expenses (electric) :		
At station,	\$30,771 07	
For distribution,	12,110 60	
management,	3,350 00	
taxes and incidentals,	4,374 98	
	<u>\$50,606 65</u>	
Income from sale of gas,		\$49,740 46
residuals,		9,018 48
sale of electric light and power,		65,581 09
Balance to profit and loss :		
Gas,	14,442 26	
Electric,	14,974 44	
	<u>\$124,340 03</u>	<u>\$124,340 03</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$50,673 23
Balance of gas manufacturing account,		14,442 26
Balance of electric manufacturing account,		14,974 44
Rents,		470 73
Jobbing,		592 10
Interest paid,	\$7,265 23	
Dividends declared,	15,000 00	
Construction charged off,	2,303 60	
Other items,	3,823 82	
Sinking fund,	5,000 00	
Balance June 30, 1901,	47,760 11	
	<u>\$81,152 76</u>	<u>\$81,152 76</u>

CHESTER ELECTRIC LIGHT COMPANY.

(E. LeRoy Gardner, Proprietor.)

ASSETS.

Real estate,	\$400 94
Steam plant,	909 11
Electric plant,	1,165 93
Electric lines,	666 45
Meters,	340 33
Due for light and power,	126 63
Fuel on hand,	5 00
Oil and waste on hand,	12 00
Incandescent lamps on hand,	63 56
Other materials on hand,	147 13
Fixtures on hand,	41 67
Sundry accounts due the company,	39 55
Office furniture,	17 47
Cash on hand,	28 54
Total assets, as per books of the company,	<u>\$3,964 31</u>
Profit and loss balance,	847 06

\$4,811 37

LIABILITIES.

Capital invested,	\$2,750 00
Notes payable,	1,650 00
Unpaid bills,	378 08
Interest due but not paid,	32 29
Interest accrued but not due,	1 00
Total liabilities, as per books of the company,	<u>\$4,811 37</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station,	\$1,054 06	
For distribution,	146 50	
management,	75 80	
taxes and incidentals,	66 02	
	<hr/>	
	\$1,342 38	
Income from sale of light and power,		\$1,402 82
Balance to profit and loss,	60 44	
	<hr/>	<hr/>
	\$1,402 82	\$1,402 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$319 71	
Balance of manufacturing account,		\$60 44
Jobbing,		30 62
Interest paid,	90 86	
Dividends declared,	149 82	
Depreciation,	153 08	
Other items,	224 65	
Balance June 30, 1901,		847 06
	<hr/>	<hr/>
	\$938 12	\$938 12

CHICOPEE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$48,592 28
Machinery and manufacturing appliances,	58,727 94
Street mains,	59,577 78
Meters,	13,568 83
Due for gas,	1,726 02
Gas coal on hand,	296 97
Fuel on hand,	76 44
Enrichers on hand,	140 76
Purifying materials on hand,	17 50
Other materials on hand,	699 36
Stoves on hand,	524 10
Fixtures on hand,	255 02
Horses, wagons, etc.,	2,003 17
Sundry accounts due the company,	1,395 87
Office furniture,	676 25
Cash on hand,	225 66
	<hr/>
Total assets, as per books of the company,	\$188,503 95

LIABILITIES.

Capital stock,	\$62,500 00
Bonds issued,	60,000 00
Notes payable,	28,500 00
Unpaid bills,	7,671 35
Deposits,	7 12
	<hr/>
Total liabilities, as per books of the company,	\$158,678 47
Profit and loss balance,	29,825 48
	<hr/>
	\$188,503 95

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At works,	\$10,228 66	
For distribution,	1,946 17	
management,	4,386 79	
taxes and incidentals,	2,858 69	
	<u>\$19,420 31</u>	
Income from sale of gas,		\$22,893 91
residuals,		546 67
other sources,		1 50
Balance to profit and loss,	4,021 77	
	<u>\$23,442 08</u>	<u>\$23,442 08</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$30,457 10
Balance of manufacturing account,		4,021 77
Jobbing,		343 01
Interest paid,	\$4,996 40	
Balance June 30, 1901,	29,825 48	
	<u>\$34,821 88</u>	<u>\$34,821 88</u>

CHURCH GREEN ELECTRIC LIGHT AND POWER COMPANY.

(Alonzo W. Perry, Proprietor, Boston.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$21,690 10	
For distribution,	2,819 80	
management,	750 00	
taxes and incidentals,	108 30	
	<u>\$25,368 20</u>	
Income from sale of light and power,		\$34,473 32
other sources,		3,285 00
Balance to profit and loss,	12,390 12	
	<u>\$37,758 32</u>	<u>\$37,758 32</u>

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	16,226 50
Street mains,	33,607 40
Meters,	4,000 46
Due for gas,	2,286 89
Gas coal on hand,	945 00
Coke on hand,	90 00
Tar on hand,	825 00
Stoves on hand,	142 29
Fixtures on hand,	243 74
Horses, wagons, etc.,	515 90
Office furniture,	100 00
Cash on hand,	<u>1,014 86</u>
Total assets, as per books of the company,	\$69,498 04
Profit and loss balance,	<u>5,112 01</u>
	<u>\$74,610 05</u>

LIABILITIES.

Capital stock,	\$33,000 00
Notes payable,	33,500 00
Unpaid bills,	3,050 05
Deposits,	60 00
<hr/>	
Total liabilities, as per books of the company,	\$74,610 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works,	\$9,398 92	
For distribution,	1,049 32	
management,	4,176 70	
taxes and incidentals,	1,111 67	
	<hr/>	
	\$15,736 61	
Income from sale of gas,		\$16,241 59
residuals,		2,157 38
other sources,		127 54
Balance to profit and loss,	2,789 90	
	<hr/>	
	\$18,526 51	\$18,526 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$5,820 32	
Balance of manufacturing account,		\$2,789 90
Rents,		144 00
Jobbing,		146 15
Interest paid,	2,371 74	
Balance June 30, 1901,		5,112 01
	<hr/>	<hr/>
	\$8,192 06	\$8,192 06

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$7,661 77
Machinery and manufacturing appliances (gas),	47,846 82
Street mains (gas),	21,131 85
Meters (gas),	3,904 99
Due for gas,	1,490 60
Gas coal on hand,	138 60
Coke on hand,	96 48
Tar on hand,	454 35
Stoves on hand,	505 56
Real estate (electric),	26,901 32
Steam plant (electric),	14,962 96
Electric plant,	10,933 79
Electric lines,	39,051 68
Transformers,	5,618 05
Meters (electric),	3,932 87
Arc lamps,	2,150 04
Due for electric light and power,	1,563 70
Fuel on hand (electric),	250 56
Carbons on hand,	90 77

Incandescent lamps on hand,	\$128 45
Globes on hand,	78 84
Electric fixtures on hand,	296 35
Horses, wagons, etc.,	189 75
Sundry accounts due the company,	2,929 50
Office furniture,	278 64
Cash on hand,	20 57
Insurance, interest and taxes,	677 89

Total assets, as per books of the company, \$193,336 75

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	85,000 00
Unpaid bills,	14,355 81
Deposits,	41 00
Reserved fund,	7,222 45
Depreciation fund,	9,510 68

Total liabilities, as per books of the company, \$189,129 94
Profit and loss balance, 4,206 81

\$193,336 75

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works, \$11,680 54		
For distribution, 1,264 98		
management, 863 45		
taxes and incidentals, 1,245 84		
	\$15,059 81	
Operating expenses (electric) :		
At station, \$6,311 44		
For distribution, 2,160 68		
management, 863 44		
taxes and incidentals, 1,631 52		
	10,967 08	
Income from sale of gas,		\$18,573 79
residuals,		1,805 17
sale of electric light and power,		16,660 82
Balance to profit and loss :		
Gas, 5,319 15		
Electric, 5,693 74		
	\$37,039 78	\$37,039 78

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$2,944 80
Balance of gas manufacturing account,		5,319 15
Balance of electric manufacturing account,		5,693 74
Interest paid, \$3,962 71		
Dividends declared, 4,380 00		
Depreciation fund, 730 00		
Reserve fund, 678 17		
Balance June 30, 1901, 4,206 81		
	\$13,957 69	\$13,957 69

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,394 51
Steam plant,	9,182 32
Electric plant,	16,373 83
Electric lines,	15,451 94
Transformers,	2,987 28
Meters,	778 39
Arc lamps,	37 00
Due for light and power,	1,024 07
Fuel on hand,	57 00
Oil and waste on hand,	28 00
Incandescent lamps on hand,	12 50
Other materials on hand,	482 38
Sundry accounts due the company,	37 25
Cash on hand,	2,000 39
Investments,	972 50

Total assets, as per books of the company, \$53,819 36

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	13,000 00
Interest due but not paid,	25 00
Depreciation fund,	5,300 00

Total liabilities, as per books of the company, \$48,325 00

Profit and loss balance, 5,494 36

\$53,819 36

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$4,701 86	
For distribution,	1,366 18	
management,	332 73	
taxes and incidentals,	565 16	
	<u>6,965 93</u>	
Income from sale of light and power,		\$10,433 07
Balance to profit and loss,	3,467 14	
	<u>\$10,433 07</u>	<u>\$10,433 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$4,314 89
Balance of manufacturing account,		3,467 14
Interest received,		19 56
Other items of income,		70 00
Interest paid,	\$650 00	
Dividends declared,	1,200 00	
Depreciation,	27 23	
Depreciation fund,	500 00	
Balance June 30, 1901,	5,494 36	
	<u>\$7,871 59</u>	<u>\$7,871 59</u>

COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$2,700 00
Machinery and manufacturing appliances (gas),	5,186 96
Street mains (gas),	8,266 84
Meters (gas),	1,903 15
Due for gas,	151 42
Gas coal on hand,	14 10
Enrichers on hand,	24 56
Other gas materials on hand,	312 25
Stoves on hand,	111 62
Gas fixtures on hand,	124 64
Real estate (electric),	4,779 43
Steam plant (electric),	4,034 07
Electric plant,	1,026 12
Electric lines,	2,184 01
Arc lamps,	807 82
Due for electric light and power,	11 85
Carbons on hand,	22 50
Other electric materials on hand,	53 85
Sundry accounts due the company,	197 57
Office furniture,	91 00
Cash on hand,	845 17
Total assets, as per books of the company,	<u>\$32,848 93</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	3,000 00
Unpaid bills,	423 27
Depreciation fund,	3,168 80
Total liabilities, as per books of the company,	<u>\$31,592 07</u>
Profit and loss balance,	1,256 86
	<u>\$32,848 93</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$1,755 95	
For distribution,	114 00	
management,	840 51	
taxes and incidentals,	221 58	
	<u>2,932 04</u>	
Operating expenses (electric) :		
At station,	\$2,276 01	
For distribution,	209 35	
management,	767 47	
taxes and incidentals,	294 62	
	<u>3,547 45</u>	
Income from sale of gas,		\$4,596 96
other sources (gas),		93 70
sale of electric light and power,		3,357 40
Balance to profit and loss :		
Gas,	1,758 62	
Electric,		190 05
	<u>\$8,238 11</u>	<u>\$8,238 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$1,885 87
Balance of gas manufacturing account,		1,758 62
Balance of electric manufacturing account,	\$190 05	
Jobbing,		88 92
Interest paid,	400 63	
Depreciation fund,	1,885 87	
Balance June 30, 1901,	1,256 86	
	<u>\$3,733 41</u>	<u>\$3,733 41</u>

DANVERS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	7,571 99
Street mains,	10,156 77
Meters,	1,424 53
Due for gas,	646 23
Gas coal on hand,	46 25
Coke on hand,	45 00
Tar on hand,	24 00
Enrichers on hand,	103 70
Purifying materials on hand,	20 00
Stoves on hand,	177 26
Fixtures on hand,	105 25
Sundry accounts due the company,	1,134 92
Office furniture,	79 81
Cash on hand,	1,346 04
Investments,	1,200 00
Total assets, as per books of the company,	<u>\$27,081 75</u>

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	1,400 65
Total liabilities, as per books of the company,	<u>\$21,400 65</u>
Profit and loss balance,	5,681 10
	<u>\$27,081 75</u>

MANUFACTURING ACCOUNT.

Operating expenses :	Dr.	Cr.
At works,	\$2,829 67	
For distribution,	519 34	
management,	1,428 14	
taxes and incidentals,	243 14	
	<u>\$5,020 29</u>	
Income from sale of gas,		\$5,017 32
residuals,		397 66
Balance to profit and loss,	394 69	
	<u>\$5,414 98</u>	<u>\$5,414 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$6,086 06
Balance of manufacturing account,		394 69
Other items,	\$799 65	
Balance June 30, 1901,	5,681 10	
	<u>\$6,480 75</u>	<u>\$6,480 75</u>

DEDHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$16,802 94
Steam plant,	22,016 46
Electric plant,	17,885 73
Electric lines,	77,094 63
Transformers,	10,735 86
Meters,	4,724 56
Arc lamps,	4,110 15
Due for light and power,	5,182 88
Fuel on hand,	28 50
Carbons on hand,	34 20
Oil and waste on hand,	43 35
Incandescent lamps on hand,	490 44
Globes on hand,	20 00
Other materials on hand,	246 74
Horses, wagons, etc.,	736 60
Sundry accounts due the company,	688 23
Office furniture,	64 72
Cash on hand,	652 96
Insurance,	173 32

Total assets, as per books of the company, \$161,732 27

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	57,000 00
Notes payable,	40,000 00
Unpaid bills,	1,007 90
Interest accrued but not due,	712 50

Total liabilities, as per books of the company, \$158,720 40
 Profit and loss balance, 3,011 87

\$161,732 27

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$8,502 68	
For distribution,	2,791 27	
management,	1,002 28	
taxes and incidentals,	2,279 58	
	\$14,575 81	
Income from sale of light and power,		\$22,424 72
other sources,		104 00
Balance to profit and loss,	7,952 91	
	\$22,528 72	\$22,528 72

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$4,837 18
Balance of manufacturing account,		7,952 91
Interest paid,	\$4,820 72	
Dividends declared,	2,400 00	
Other items,	2,557 50	
Balance June 30, 1901,	3,011 87	
	\$12,790 09	\$12,790 09

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,369 87
Machinery and manufacturing appliances,	76,750 27
Street mains,	128,645 45
Meters,	6,307 47
Due for gas,	2,173 18
Gas coal on hand,	970 23
Tar on hand,	135 00
Other materials on hand,	3,126 93
Stoves and fixtures on hand,	2,428 81
Horses, wagons, etc.,	718 29
Sundry accounts due the company,	4,050 38
Office furniture,	283 89
Cash on hand,	2,501 56
Total assets, as per books of the company,	<u>\$235,461 33</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	60,000 00
Notes payable,	32,500 00
Unpaid bills,	3,413 36
Deposits,	24 00
Unpaid dividends,	105 00
Interest accrued but not due,	1,137 13
Total liabilities, as per books of the company,	<u>\$177,179 49</u>
Profit and loss balance,	58,281 84
	<u>\$235,461 33</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$1,800 43	
For distribution,	1,171 45	
management,	3,457 80	
taxes and incidentals,	1,761 35	
gas bought,	4,015 66	
	<u>\$12,206 69</u>	
Income from sale of gas,		\$19,568 98
residuals,		548 07
other sources,		602 29
Balance to profit and loss,	8,512 65	
	<u>\$20,719 34</u>	<u>\$20,719 34</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$59,653 81
Balance of manufacturing account,		8,512 65
Rents,		72 00
Jobbing,		290 16
Interest paid,	\$5,352 33	
Dividends declared,	4,800 00	
Other items,	94 45	
Balance June 30, 1901,	58,281 84	
	<u>\$68,528 62</u>	<u>\$68,528 62</u>

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate, machinery and manufacturing appliances and street mains,	\$907,652 44
Meters,	71,655 74
Due for gas,	31,005 58
Other materials on hand,	13,362 88
Stoves on hand,	63,422 61
Horses, wagons, etc.,	1,621 00
Sundry accounts due the company,	4,156 84
Office furniture,	1,182 59
Cash on hand,	8,481 03
Taxes,	288 60
Insurance,	1,075 52

Total assets, as per books of the company, \$1,103,904 83

LIABILITIES.

Capital stock,	\$519,600 00
Notes payable,	335,000 00
Unpaid bills,	7,045 40
Deposits,	10,084 30
Unpaid dividends,	149 00
Interest accrued but not due,	3,112 31
Premium account,	29,988 92

Total liabilities, as per books of the company, \$904,979 93
 Profit and loss balance, 198,924 90

\$1,103,904 83

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$120 27	
For distribution,	45,317 44	
managment,	23,322 66	
taxes and incidentals,	22,945 08	
gas bought,	90,027 86	
	\$181,733 31	
Income from sale of gas,		\$275,326 31
Balance to profit and loss,	93,593 00	
	\$275,326 31	\$275,326 31

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$201,765 68
Balance of manufacturing account,		93,593 00
Rents,		166 25
Other items of income,		589 21
Interest paid,	\$16,993 60	
Dividends declared,	57,156 00	
Depreciation,	19,777 40	
Other items,	3,262 24	
Balance June 30, 1901,	198,924 90	
	\$296,114 14	\$296,114 14

WALTER A. DRUCKER.

(Billerica.)

MANUFACTURING ACCOUNT.

Operating expenses :		Dr.	Cr.
At station,	\$1,179 00		
For distribution,	150 00		
taxes and incidentals,	51 25		
	<hr/>	\$1,380 25	
Income from sale of light and power,			\$2,072 47
Balance to profit and loss,		692 22	
		<hr/>	<hr/>
		\$2,072 47	\$2,072 47

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$114,828 70
Machinery and manufacturing appliances,	63,162 21
Street mains,	67,411 77
Meters,	14,867 53
Due for gas,	7,258 31
Gas coal on hand,	3,790 18
Coke on hand,	249 00
Tar on hand,	1,092 00
Enrichers on hand,	9 75
Purifying materials on hand,	398 85
Other materials on hand,	495 16
Stoves on hand,	701 30
Fixtures on hand,	1,207 93
Horses, wagons, etc.,	522 41
Sundry accounts due the company,	3,809 91
Office furniture,	792 92
Cash on hand,	7,419 41
Investments,	10,700 00
Total assets, as per books of the company,	<hr/> \$298,717 34

LIABILITIES.

Capital stock,	\$220,000 00
Unpaid bills,	3,069 39
Deposits,	2,441 87
Total liabilities, as per books of the company,	<hr/> \$225,511 26
Profit and loss balance,	73,206 08
	<hr/> \$298,717 34

MANUFACTURING ACCOUNT.

Operating expenses :		Dr.	Cr.
At works,	\$41,317 92		
For distribution,	5,777 92		
management,	8,806 05		
taxes and incidentals,	6,884 12		
	<hr/>	\$62,786 01	
Income from sale of gas,			\$70,083 44
residuals,			10,746 12
other sources,			210 25
Balance to profit and loss,		18,253 80	
		<hr/>	<hr/>
		\$81,039 81	\$81,039 81

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$82,568 60
Balance of manufacturing account,		18,253 80
Interest received,		1,120 00
Jobbing,		541 73
Interest paid,	\$214 99	
Dividends declared,	19,800 00	
Depreciation,	9,250 61	
Other items,	12 45	
Balance June 30, 1901,	73,206 08	
	<hr/>	<hr/>
	\$102,484 13	\$102,484 13

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$9,500 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters (gas),	500 00
Due for gas,	1,324 85
Gas coal on hand,	218 25
Coke on hand,	1 50
Tar on hand,	240 00
Enrichers on hand,	223 50
Purifying materials on hand,	108 00
Real estate (electric),	2,000 00
Steam plant (electric),	2,500 00
Electric plant,	5,000 00
Due for electric light and power,	687 50
Fuel on hand (electric),	108 00
Oil and waste on hand,	16 00
Other electric materials on hand,	102 55
Cash on hand,	1,060 62
Notes receivable,	77 60
	<hr/>
Total assets, as per books of the company,	\$42,168 37

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	3,500 00
	<hr/>
Total liabilities, as per books of the company,	\$33,500 00
Profit and loss balance,	8,668 37
	<hr/>
	\$42,168 37

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$8,110 71	
For distribution,	681 01	
management,	860 35	
taxes and incidentals,	341 93	
	<hr/>	
	\$9,994 00	

	Dr.	Cr.
Operating expenses (electric) :		
At station,	\$1,565 86	
For distribution,	176 75	
management,	414 76	
taxes and incidentals,	170 97	
	<hr/>	
Income from sale of gas,	\$2,328 34	\$11,464 95
residuals,		936 94
other sources (gas),		50 00
sale of electric light and power,		2,773 50
Balance to profit and loss :		
Gas,	2,457 89	
Electric,	445 16	
	<hr/>	<hr/>
	\$15,225 39	\$15,225 39
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1900,		\$7,774 37
Balance of gas manufacturing account,		2,457 89
Balance of electric manufacturing account,		445 16
Interest paid,	\$209 05	
Dividends declared,	1,800 00	
Balance June 30, 1901,	8,668 37	
	<hr/>	<hr/>
	\$10,677 42	\$10,677 42

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	\$1,431,348 34
Steam plant,	1,265,217 90
Electric plant,	1,051,884 44
Electric lines,	1,997,815 47
Meters,	163,296 10
Arc lamps,	56,212 32
Patent rights,	30,000 00
Due for light and power,	84,772 76
Fuel on hand,	7,657 20
Incandescent lamps on hand,	619 40
Other materials on hand,	70,164 08
Cash on hand,	64,557 69
Notes receivable,	36,591 87
Total assets, as per books of the company,	<hr/> \$6,260,137 57

LIABILITIES.

Capital stock,	\$4,310,500 00
Bonds issued,	180,000 00
Notes payable,	700,000 00
Unpaid bills,	92,177 62
Deposits,	885 80
Unpaid dividends,	107,762 50
Interest accrued but not due,	4,073 94
Reserved fund,	506,000 00
Premium account,	333,535 00
Amounts due from the company, not included above,	10,093 40
Total liabilities, as per books of the company,	<hr/> \$6,245,028 26
Profit and loss balance,	15,109 31
	<hr/>
	\$6,260,137 57

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$292,726 47	
For distribution,	104,091 68	
management,	138,839 79	
taxes and incidentals,	149,419 00	
	<u>\$685,076 94</u>	
Income from sale of light and power,		\$1,261,808 21
other sources,		8,090 79
Balance to profit and loss,	584,822 06	
	<u>\$1,269,899 00</u>	<u>\$1,269,899 00</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$62,761 56
Balance of manufacturing account,		584,822 06
Interest and discounts received,		15,396 97
Rents,		1,090 41
Reserve transfer,		100,000 00
Other items of income,		3,000 00
Interest paid,	\$18,311 67	
Dividends declared,	474,155 00	
Depreciation,	18,740 01	
Reserve fund,	174,000 00	
Other items,	66,755 01	
Balance June 30, 1901,	15,109 31	
	<u>\$767,071 00</u>	<u>\$767,071 00</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$59,650 50
Steam plant,	60,830 82
Electric plant,	43,912 99
Electric lines,	138,058 86
Transformers,	2,373 62
Meters,	10,017 22
Arc lamps,	18,520 51
Patent rights,	19,000 00
Due for light and power,	10,210 70
Oil and waste on hand,	100 72
Fixtures on hand,	11,695 81
Sundry accounts due the company,	1,162 77
Cash on hand,	21,849 15
Insurance,	1,130 72
Total assets, as per books of the company,	<u>\$398,514 39</u>

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	100,000 00
Notes payable,	75,000 00
Unpaid bills,	4,421 50

Deposits,	\$21 50
Interest accrued but not due,	2,339 32
Taxes accrued but not due,	969 11
Total liabilities, as per books of the company,	<u>\$332,751 43</u>
Profit and loss balance,	65,762 96
	<u>\$398,514 39</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station,	\$28,138 94	
For distribution,	14,725 99	
management,	7,958 52	
taxes and incidentals,	4,169 78	
	<u>\$54,993 23</u>	
Income from sale of light and power,		\$80,821 70
Balance to profit and loss,	25,828 47	
	<u>\$80,821 70</u>	<u>\$80,821 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$52,154 28
Balance of manufacturing account,		25,828 47
Interest received,		27 47
Premium on notes, bonds and stock sold,		8,892 50
Other items of income,		1 75
Interest paid,	\$9,970 80	
Dividends declared,	5,500 00	
Expense on new issues,	5,670 71	
Balance June 30, 1901,	65,762 96	
	<u>\$86,904 47</u>	<u>\$86,904 47</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$67,000 00
Steam plant,	94,740 88
Electric plant,	81,425 00
Electric lines,	102,895 68
Transformers,	4,992 00
Meters,	3,036 55
Arc lamps,	14,901 00
Due for light and power,	14,746 18
Motors on hand,	5,913 25
Cash on hand,	15,710 34
Total assets, as per books of the company,	<u>\$405,360 88</u>

LIABILITIES.

Capital stock,	\$350,000 00
Notes payable,	30,000 00
Unpaid bills,	12,386 93
Total liabilities, as per books of the company,	<u>\$392,386 93</u>
Profit and loss balance,	12,973 95
	<u>\$405,360 88</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$72,046 92	
For distribution,	61,744 43	
management,	11,333 46	
taxes and incidentals,	13,722 21	
	<hr/>	
	\$158,847 02	
Income from sale of light and power,		\$184,432 73
other sources,		2,868 36
Balance to profit and loss,	28,454 07	
	<hr/>	<hr/>
	\$187,301 09	\$187,301 09

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$10,204 08
Balance of manufacturing account,		28,454 07
Interest paid,	\$1,184 20	
Dividends declared,	24,500 00	
Balance June 30, 1901,	12,973 95	
	<hr/>	<hr/>
	\$38,658 15	\$38,658 15

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$205,711 27
Machinery and manufacturing appliances,	124,819 55
Street mains,	261,865 01
Meters,	46,061 26
Due for gas,	15,699 09
Gas coal on hand,	8,404 73
Enrichers on hand,	2,061 38
Purifying materials on hand,	722 65
Other materials on hand,	14,049 48
Stoves on hand,	3,804 59
Fixtures on hand,	1,578 89
Gas engines,	675 00
Sundry accounts due the company,	10,652 38
Office furniture,	1,761 81
Cash on hand,	52,518 88
Works improvement,	3,431 13
	<hr/>
Total assets, as per books of the company,	\$753,817 10

LIABILITIES.

Capital stock,	\$450,000 00
Notes payable,	94,680 94
Unpaid bills,	15,241 01
Deposits,	907 04
Interest due but not paid,	2,386 53
	<hr/>
Total liabilities, as per books of the company,	\$563,215 52
Profit and loss balance,	190,601 58
	<hr/>
	\$753,817 10

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses :			
At works,	\$72,976 91		
For distribution,	39,470 58		
management,	24,955 05		
taxes and incidentals,	13,738 60		
	<hr/>	\$151,141 14	
Income from sale of gas,			\$217,167 70
residuals,			34 38
other sources,			122 40
Balance to profit and loss,		66,183 34	
		<hr/>	<hr/>
		\$217,324 48	\$217,324 48

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1900,			\$181,601 58
Balance of manufacturing account,			66,183 34
Rents,			251 42
Other items of income,			353 84
Interest paid,	\$4,076 01		
Dividends declared,	36,000 00		
Depreciation,	16,172 46		
Other items,	1,540 13		
Balance June 30, 1901,	190,601 58		
	<hr/>	<hr/>	<hr/>
		\$248,390 18	\$248,390 18

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.		
Real estate (gas),		\$16,221 27
Machinery and manufacturing appliances (gas),		16,787 45
Street mains (gas),		16,000 00
Meters (gas),		5,800 00
Due for gas,		657 74
Gas coal on hand,		1,250 00
Real estate (electric),		30,135 85
Steam plant (electric),		9,783 45
Electric plant,		43,566 09
Electric lines,		35,600 54
Transformers,		6,048 52
Meters (electric),		2,112 11
Arc lamps,		6,147 60
Due for electric light and power,		359 14
Fuel on hand (electric),		1,320 00
Cash on hand,		5,194 49
		<hr/>
Total assets, as per books of the company,		\$196,984 25

LIABILITIES.		
Capital stock,		\$150,000 00
Notes payable,		45,000 00
Deposits,		1,115 00
		<hr/>
Total liabilities, as per books of the company,		\$196,115 00
Profit and loss balance,		869 25
		<hr/>
		\$196,984 25

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$22,928 50	
For distribution,	5,563 05	
management,	4,614 17	
taxes and incidentals,	1,614 32	
	<u>\$34,720 04</u>	
Operating expenses (electric) :		
At station,	\$19,220 63	
For distribution,	18,577 81	
management,	5,973 42	
taxes and incidentals,	2,584 67	
	<u>46,356 53</u>	
Income from sale of gas,		\$39,565 90
residuals,		7,915 50
sale of electric light and power,		61,139 87
Balance to profit and loss :		
Gas,	\$12,761 36	
Electric,	14,783 34	
	<u>\$108,621 27</u>	<u>\$108,621 27</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$869 25
Balance of gas manufacturing account,		12,761 36
Balance of electric manufacturing account,		14,783 34
Jobbing,		326 72
Interest paid,	\$1,990 00	
Dividends declared,	13,500 00	
Depreciation,	12,381 42	
Balance June 30, 1901,	869 25	
	<u>\$28,740 67</u>	<u>\$28,740 67</u>

FOXBORO ELECTRIC COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$2,506 49
Steam plant,	7,212 64
Electric plant,	2,553 93
Electric lines,	6,258 98
Transformers,	959 09
Meters,	1,093 96
Arc lamps,	327 11
Due for light and power,	240 45
Fuel on hand,	103 47
Carbons on hand,	20 00
Oil and waste on hand,	5 00
Incandescent lamps on hand,	40 00
Globes on hand,	5 00
Other materials on hand,	25 00
Sundry accounts due the company,	86 60
Cash on hand,	133 57
Total assets, as per books of the company,	<u>\$21,571 29</u>
Profit and loss balance,	316 53
	<u>\$21,887 82</u>

LIABILITIES.

Capital invested,	\$16,500 00
Unpaid bills,	354 90
Depreciation fund,	2,550 50
Amounts due from the company, not included above,	2,482 42
<hr/>	
Total liabilities, as per books of the company,	\$21,887 82

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$2,905 47	
For distribution,	332 69	
management,	311 60	
taxes and incidentals,	275 22	
	<hr/>	
	\$3,824 98	
Income from sale of light and power,		\$4,413 21
Balance to profit and loss,	588 23	
	<hr/>	
	\$4,413 21	\$4,413 21

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$329 75	
Balance of manufacturing account,		\$588 23
Jobbing,		59 21
Interest paid,	120 25	
Depreciation fund,	500 00	
Other items,	13 97	
Balance June 30, 1901,		316 53
	<hr/>	<hr/>
	\$963 97	\$963 97

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,902 87
Steam plant,	25,023 10
Electric plant,	56,784 37
Electric lines,	87,693 15
Transformers,	4,144 78
Meters,	4,402 40
Arc lamps,	1,672 15
Due for light and power,	5,734 94
Fuel on hand,	357 63
Carbons on hand,	33 67
Oil and waste on hand,	94 77
Incandescent lamps on hand,	316 16
Globes on hand,	81 56
Horses, wagons, etc.,	450 00
Sundry accounts due the company,	975 00
Cash on hand,	320 37
Accrued interest and taxes,	596 24
Insurance,	494 11
<hr/>	

Total assets, as per books of the company, \$202,077 27

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	29,469 10
Unpaid bills,	16,166 43
Depreciation fund,	14,679 15

Total liabilities, as per books of the company,	\$190,314 68
Profit and loss balance,	11,762 59

\$202,077 27

MANUFACTURING ACCOUNT.

Operating expenses :	DR.	CR.
At station,	\$9,882 91	
For distribution,	3,089 50	
management,	2,422 77	
taxes and incidentals,	2,293 24	
	<hr/>	
	\$17,688 42	
Income from sale of light and power,		\$25,663 57
Balance to profit and loss,	7,975 15	
	<hr/>	
	\$25,663 57	\$25,663 57

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$8,292 88
Balance of manufacturing account,		7,975 15
Interest paid,	\$4,369 35	
Other items,	136 09	
Balance June 30, 1901,	11,762 59	
	<hr/>	
	\$16,268 03	\$16,268 03

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$32,565 46
Machinery and manufacturing appliances,	34,645 87
Street mains,	34,857 94
Meters,	5,000 18
Due for gas,	3,012 87
Enrichers on hand,	431 13
Purifying materials on hand,	210 00
Other materials on hand,	330 41
Stoves on hand,	3,065 47
Fixtures on hand,	3,829 85
Tools on hand,	885 40
Patent rights,	40,000 00
Horses, wagons, etc.,	366 75
Sundry accounts due the company,	1,467 89
Office furniture,	1,284 61
Cash on hand,	253 28

Total assets, as per books of the company,	\$162,207 11
Profit and loss balance,	81,980 70

\$244,187 81

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	34,457 32
Unpaid bills,	2,018 05
Interest due but not paid,	57,712 44
Total liabilities, as per books of the company,	\$244,187 81

MANUFACTURING ACCOUNT.

Operating expenses :	DR.	CR.
At works,	\$6,406 07	
For distribution,	1,498 52	
management,	1,073 20	
taxes and incidentals,	1,198 03	
	<u>\$10,175 82</u>	
Income from sale of gas,		\$12,563 05
other sources,		178 09
Balance to profit and loss,	2,565 32	
	<u>\$12,741 14</u>	<u>\$12,741 14</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$80,032 23	
Balance of manufacturing account,		\$2,565 32
Jobbing,		257 21
Interest paid,	4,500 00	
Other items,	271 00	
Balance June 30, 1901,		81,980 70
	<u>\$84,803 23</u>	<u>\$84,803 23</u>

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

ASSETS.

Electric plant,	\$5,100 00
Electric lines,	2,600 00
Transformers,	1,100 00
Arc lamps,	1,200 00
Cash on hand,	3,137 43
Total assets, as per books of the company,	\$13,137 43

LIABILITIES.

Capital stock,	\$10,000 00
Total liabilities, as per books of the company,	\$10,000 00
Profit and loss balance,	3,137 43
	<u>\$13,137 43</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$2,520 81	
For distribution,	474 31	
management,	135 00	
taxes and incidentals,	190 83	
	<hr/>	
	\$3,320 95	
Income from sale of light and power,		\$3,978 62
Balance to profit and loss,	657 67	
	<hr/>	<hr/>
	\$3,978 62	\$3,978 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$3,079 76
Balance of manufacturing account,		657 67
Dividends declared,	\$600 00	
Balance June 30, 1901,	3,137 43	
	<hr/>	<hr/>
	\$3,737 43	\$3,737 43

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$13,355 32
Steam plant,	14,914 98
Electric plant,	11,014 48
Electric lines,	14,712 36
Transformers,	2,635 79
Meters,	3,619 12
Arc lamps,	2,705 38
Due for light and power,	1,732 68
Fuel on hand,	255 00
Carbons on hand,	115 24
Oil and waste on hand,	45 42
Incandescent lamps on hand,	353 53
Globes on hand,	26 38
Other materials on hand,	791 99
Office furniture,	49 07
Cash on hand,	135 97
	<hr/>
Total assets, as per books of the company,	\$66,462 71

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	7,500 00
Unpaid bills,	602 60
Reserved fund,	15,000 00
	<hr/>
Total liabilities, as per books of the company,	\$53,102 60
Profit and loss balance,	13,360 11
	<hr/>
	\$66,462 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station,	\$9,404 47	
For distribution,	4,393 73	
management,	748 88	
taxes and incidentals,	1,644 22	
	<u>\$16,191 30</u>	
Income from sale of light and power,		\$21,772 70
other sources,		114 73
Balance to profit and loss,	5,696 13	
	<u>\$21,887 43</u>	<u>\$21,887 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$10,372 35
Balance of manufacturing account,		5,696 13
Jobbing,		3 30
Other items of income,		33 75
Interest paid,	\$44 60	
Dividends declared,	2,700 00	
Other items,	82	
Balance June 30, 1901,	13,360 11	
	<u>\$16,105 53</u>	<u>\$16,105 53</u>

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Real estate,	\$6,254 75
Machinery and manufacturing appliances,	21,455 15
Street mains,	25,516 67
Meters,	2,293 28
Due for gas,	943 19
Stoves and fixtures on hand,	2,679 71
Cash on hand,	434 62
Investments,	750 00
Total assets, as per books of the company,	<u>\$60,327 37</u>

LIABILITIES.

Capital stock,	\$26,200 00
Bonds issued,	15,500 00
Notes payable,	15,500 00
Unpaid bills,	1,135 04
Total liabilities, as per books of the company,	<u>\$58,335 04</u>
Profit and loss balance,	1,992 33
	<u>\$60,327 37</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works,	\$4,876 37	
management,	1,518 92	
taxes and incidentals,	499 40	
	<u>\$6,894 69</u>	
Income from sale of gas,		\$8,688 65
other sources,		52 15
Balance to profit and loss,	1,846 11	
	<u>\$8,740 80</u>	<u>\$8,740 80</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$1,323 64
Balance of manufacturing account,		1,846 11
Interest paid,	\$1,177 42	
Balance June 30, 1901,	1,992 33	
	<u>\$3,169 75</u>	<u>\$3,169 75</u>

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$42,565 29
Steam plant,	44,028 89
Electric plant,	40,528 10
Electric lines,	53,265 24
Transformers,	2,565 11
Meters,	4,382 24
Arc lamps,	231 41
Due for light and power,	6,677 86
Fuel on hand,	1,931 70
Carbons on hand,	12 00
Oil and waste on hand,	60 15
Incandescent lamps on hand,	106 47
Globes on hand,	32 90
Other materials on hand,	70 00
Motors on hand,	102 15
Fixtures on hand,	985 85
Horses, wagons, etc.,	375 00
Sundry accounts due the company,	1,005 34
Office furniture,	144 10
Cash on hand,	334 48
Insurance,	200 00
Total assets, as per books of the company,	<u>\$199,604 28</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	48,000 00
Notes payable,	55,000 00
Unpaid bills,	2,214 68
Interest accrued but not due,	1,750 00
Total liabilities, as per books of the company,	<u>\$156,964 68</u>
Profit and loss balance,	42,639 60
	<u>\$199,604 28</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$18,016 01	
For distribution,	3,669 64	
management,	2,000 92	
taxes and incidentals,	3,054 97	
	<u>\$26,741 54</u>	
Income from sale of light and power,		\$47,923 39
other sources,		180 69
Balance to profit and loss,	21,362 54	
	<u>\$48,104 08</u>	<u>\$48,104 08</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$26,616 13
Balance of manufacturing account,		21,362 54
Rents,		275 97
Other items of income,		18 77
Interest paid,	\$5,353 67	
Other items,	280 14	
Balance June 30, 1901,	42,639 60	
	<hr/>	<hr/>
	\$48,273 41	\$48,273 41

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$40,000 00
Machinery and manufacturing appliances, street mains and meters,	71,933 00
Due for gas,	6,017 45
Gas coal on hand,	4,526 25
Coke on hand,	150 00
Tar on hand,	175 00
Gas on hand,	51 40
Other materials on hand,	1,011 00
Stoves on hand,	100 00
Fixtures on hand,	300 00
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	7,732 26
Cash on hand,	283 07
Notes receivable,	1,132 29
	<hr/>
Total assets, as per books of the company,	\$133,911 72

LIABILITIES.

Capital stock,	\$80,000 00
Notes payable,	25,500 00
Unpaid bills,	2,097 98
	<hr/>
Total liabilities, as per books of the company,	\$107,597 98
Profit and loss balance,	26,313 74
	<hr/>
	\$133,911 72

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$22,650 86	
For distribution,	3,388 55	
management,	5,832 87	
taxes and incidentals,	3,335 86	
	<hr/>	
	\$35,208 14	
Income from sale of gas,		\$40,577 85
residuals,		6,050 17
Balance to profit and loss,	11,419 88	
	<hr/>	<hr/>
	\$46,628 02	\$46,628 02

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$23,064 33
Balance of manufacturing account,		11,419 88
Interest received,		13 30
Rents,		2,153 04
Jobbing,		92 72
Other items of income,		31 15
Interest paid,	\$728 26	
Dividends declared,	9,600 00	
Depreciation,	132 42	
Balance June 30, 1901,	26,313 74	
	<hr/>	<hr/>
	\$36,774 42	\$36,774 42

GRAFTON ELECTRIC COMPANY.

ASSETS.

Steam plant,	\$390 85
Electric plant,	2,300 00
Electric lines,	12,117 59
Transformers,	1,405 12
Meters,	813 55
Due for light and power,	1,321 49
Fuel on hand,	18 50
Incandescent lamps on hand,	181 00
Other materials on hand,	75 56
Cash on hand,	194 43
Insurance,	90 86
Interest,	12 50
Total assets, as per books of the company,	<hr/> \$18,921 45

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	3,000 00
Unpaid bills,	5,287 45
Total liabilities, as per books of the company,	<hr/> \$18,287 45
Profit and loss balance,	634 00
	<hr/>
	\$18,921 45

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$2,209 65	
For distribution,	1,251 03	
management,	374 45	
taxes and incidentals,	794 60	
current bought,	1,453 34	
	<hr/>	
	\$6,083 07	
Income from sale of light and power,		\$5,375 17
Balance to profit and loss,		707 90
	<hr/>	<hr/>
	\$6,083 07	\$6,083 07

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$1,583 46
Balance of manufacturing account,	\$707 90	
Jobbing,		27 71
Interest paid,	269 27	
Balance June 30, 1901,	634 00	
	<u>\$1,611 17</u>	<u>\$1,611 17</u>

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric lines,	\$24,693 38
Transformers,	3,156 10
Meters,	3,140 16
Arc lamps,	162 00
Due for light and power,	2,682 08
Carbons on hand,	5 00
Oil and waste on hand,	21 00
Incandescent lamps on hand,	140 68
Other materials on hand,	212 60
Fixtures on hand,	380 06
Sundry accounts due the company,	514 36
Office furniture,	177 45
Cash on hand,	3,364 40
Notes receivable,	111 34
Total assets, as per books of the company,	<u>\$38,760 61</u>
Profit and loss balance,	1,182 47
	<u>\$39,943 08</u>

LIABILITIES.

Capital stock,	\$23,800 00
Bonds issued,	15,000 00
Amounts due from the company, not included above,	1,143 08
Total liabilities, as per books of the company,	<u>\$39,943 08</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$6,245 37	
For distribution,	1,421 65	
management,	857 80	
taxes and incidentals,	213 51	
	<u>\$8,738 33</u>	
Income from sale of light and power,		\$17,157 02
Balance to profit and loss,	8,418 69	
	<u>\$17,157 02</u>	<u>\$17,157 02</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$8,522 57	
Balance of manufacturing account,		\$8,418 69
Interest paid,	932 42	
Other items,	146 17	
Balance June 30, 1901,		1,182 47
	<u>\$9,601 16</u>	<u>\$9,601 16</u>

GREENDALE CHEMICAL AND ELECTRIC LIGHTING COMPANY.

(Needham. Unincorporated.)

ASSETS.

Steam plant,	\$1,996 54
Electric plant,	1,788 91
Electric lines,	4,887 32
Transformers,	1,222 52
Meters,	699 27
Due for light and power,	3 56
Oil and waste on hand,	97 00
Incandescent lamps on hand,	7 68
Other materials on hand,	197 98
Horses, wagons, etc.,	252 15
Sundry accounts due the company,	165 72
Office furniture,	75 25
Investments,	383 66

Total assets, as per books of the company, \$11,777 56

LIABILITIES.

Capital invested,	\$8,715 30
Unpaid bills,	51 70

Total liabilities, as per books of the company, \$8,767 00

Profit and loss balance, 3,010 56

\$11,777 56

MANUFACTURING ACCOUNT.

Operating expenses :	DR.	CR.
At station, \$5,291 93		
For distribution, 358 98		
management, 282 43		
taxes and incidentals, 551 47		
	<u>\$6,484 81</u>	
Income from sale of light and power,		\$6,979 74
other sources,		58 65
Balance to profit and loss,	553 58	
	<u>\$7,038 39</u>	<u>\$7,038 39</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$2,040 80
Balance of manufacturing account,		553 58
Jobbing,		633 96
Interest paid,	\$217 78	
Balance June 30, 1901,	3,010 56	
	<u>\$3,228 34</u>	<u>\$3,228 34</u>

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$8,464 47
Steam plant,	17,079 88
Electric plant,	12,037 02
Electric lines,	15,276 00

Transformers,	\$1,426 85
Meters,	4,051 74
Arc lamps,	396 86
Due for light and power,	2,656 99
Fuel on hand,	890 00
Carbons on hand,	111 00
Oil and waste on hand,	30 72
Incandescent lamps on hand,	308 80
Other materials on hand,	1,169 31
Sundry accounts due the company,	479 85
Office furniture,	79 00
Cash on hand,	1,048 30
Total assets, as per books of the company,	<u>\$65,506 79</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	25,000 00
Unpaid bills,	84 86
Total liabilities, as per books of the company,	<u>\$55,084 86</u>
Profit and loss balance,	10,421 93
	<u>\$65,506 79</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$10,171 46	
For distribution,	2,128 43	
management,	1,854 19	
taxes and incidentals,	1,019 76	
	<u>\$15,173 84</u>	
Income from sale of light and power,		\$23,681 89
other sources,		716 05
Balance to profit and loss,	9,224 10	
	<u>\$24,397 94</u>	<u>\$24,397 94</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$9,143 63
Balance of manufacturing account,		9,224 10
Jobbing,		376 87
Other items of income,		42 50
Interest paid,	\$1,597 17	
Dividends declared,	1,200 00	
Depreciation,	5,568 00	
Balance June 30, 1901,	10,421 93	
	<u>\$18,787 10</u>	<u>\$18,787 10</u>

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,608 47
Machinery and manufacturing appliances,	25,000 00
Street mains,	5,864 88
Meters,	2,288 40
Due for gas,	1,529 87
Coke on hand,	50 00

Tar on hand,	\$225 00
Enrichers on hand,	205 50
Other materials on hand,	26 00
Stoves on hand,	75 00
Sundry accounts due the company,	89 03
Cash on hand,	1,894 85

Total assets, as per books of the company, \$53,857 00

LIABILITIES.

Capital stock,	\$50,000 00
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Total liabilities, as per books of the company, \$50,000 00

Profit and loss balance,	3,857 00
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\$53,857 00

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$4,111 91	
For distribution,	147 33	
management,	1,672 77	
taxes and incidentals,	592 29	
	\$6,524 30	
Income from sale of gas,		\$9,111 92
residuals,		576 75
Balance to profit and loss,	3,164 37	
	\$9,688 67	\$9,688 67

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$6,669 34
Balance of manufacturing account,		3,164 37
Other items of income,		53 96
Dividends declared,	\$3,000 00	
Depreciation,	3,000 00	
Other items,	30 67	
Balance June 30, 1901,	3,857 00	
	\$9,887 67	\$9,887 67

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$59,367 70
Steam plant,	69,837 70
Electric plant,	90,297 29
Electric lines,	73,413 34
Transformers,	8,143 46
Meters,	6,244 82
Arc lamps,	14,275 59
Due for light and power,	8,022 48
Fuel on hand,	5,782 91
Carbons on hand,	288 16
Oil and waste on hand,	63 32
Incandescent lamps on hand,	46 38
Globes on hand,	23 16
Other materials on hand,	3,240 53
Horses, wagons, etc.,	774 64

Sundry accounts due the company,	\$260 65
Office furniture,	667 17
Cash on hand,	8,607 15
Total assets, as per books of the company,	<u>\$349,356 45</u>

LIABILITIES.

Capital stock,	\$153,000 00
Bonds issued,	85,000 00
Notes payable,	3,800 00
Depreciation fund,	50,000 00

Total liabilities, as per books of the company,	\$291,800 00
Profit and loss balance,	57,556 45

\$349,356 45

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$22,673 90	
For distribution,	11,917 32	
management,	6,754 57	
taxes and incidentals,	4,881 29	
	<u>\$46,227 08</u>	
Income from sale of light and power,		\$73,863 97
Balance to profit and loss,	27,636 89	
	<u>\$73,863 97</u>	<u>\$73,863 97</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$47,106 46
Balance of manufacturing account,		27,636 89
Rents,		32 78
Other items of income,		57 98
Interest paid,	\$5,037 66	
Dividends declared,	12,240 00	
Balance June 30, 1901,	57,556 45	
	<u>\$74,834 11</u>	<u>\$74,834 11</u>

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$57,171 00
Machinery and manufacturing appliances,	142,821 19
Street mains,	116,967 20
Meters,	27,376 20
Due for gas,	11,950 58
Gas coal on hand,	2,607 78
Coke on hand,	46 40
Enrichers on hand,	914 40
Purifying materials on hand,	360 00
Stoves on hand,	990 89
Fixtures on hand,	2,697 96
Horses, wagons, etc.,	900 00
Sundry accounts due the company,	191 96
Cash on hand,	1,658 52
Notes, stocks and bonds,	28,208 44
Loans to Haverhill Gas Securities Company,	27,000 00
Office building and land,	17,000 00

Total assets, as per books of the company, \$438,862 52

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	5,000 00
Unpaid bills,	10,654 03
Deposits,	2,180 40
Reserved fund,	260,000 00
Total liabilities, as per books of the company,	\$352,834 43
Profit and loss balance,	86,028 09
	<u>\$438,862 52</u>

MANUFACTURING ACCOUNT.

Operating expenses :	DR.	CR.
At works, \$63,814 47		
For distribution, 6,491 96		
management, 12,941 40		
taxes and incidentals, 9,953 30		
	<u>\$93,201 13</u>	
Income from sale of gas,		\$117,531 13
residuals,		75 45
Balance to profit and loss,	24,405 45	
	<u>\$117,606 58</u>	<u>\$117,606 58</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$70,992 66
Balance of manufacturing account,		24,405 45
Rents,		512 40
Jobbing,		759 66
Interest paid, \$320 43		
Depreciation, 7,973 96		
Other items, 2,347 69		
Balance June 30, 1901, 86,028 09		
	<u>\$96,670 17</u>	<u>\$96,670 17</u>

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works, \$57,071 97		
For distribution, 7,195 92		
management, 4,997 84		
taxes and incidentals, 8,128 78		
	<u>\$77,394 51</u>	
Operating expenses (electric) :		
At station, \$10,366 60		
For distribution, 9,099 52		
management, 3,772 37		
taxes and incidentals, 5,067 57		
	<u>28,306 06</u>	
Income from sale of gas,		\$103,225 89
residuals,		10,261 49
other sources (gas),		75 75
sale of electric light and power,		58,922 02
other sources (electric),		1,085 60
Balance to profit and loss :		
Gas, 36,168 62		
Electric, 31,701 56		
	<u>\$173,570 75</u>	<u>\$173,570 75</u>

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$54,817 89
Steam plant,	93,526 79
Electric plant,	74,105 96
Electric lines,	69,917 39
Transformers,	15,760 82
Meters,	6,564 08
Arc lamps,	10,556 95
Due for light and power,	14,020 85
Fuel on hand,	4,045 49
Carbons on hand,	153 85
Oil and waste on hand,	2 20
Incandescent lamps on hand,	405 16
Globes on hand,	48 00
Other materials on hand,	4,673 50
Fixtures on hand,	768 35
Horses, wagons, etc.,	541 00
Sundry accounts due the company,	2,493 52
Office furniture,	155 70
Cash on hand,	4,862 87
Insurance,	1,025 10

Total assets, as per books of the company, \$358,445 47

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	64,500 00
Notes payable,	170,500 00
Unpaid bills,	5,343 35
Unpaid dividends,	5,000 00
Interest accrued but not due,	2,657 30
Amounts due from the company, not included above,	1,043 10

Total liabilities, as per books of the company, \$349,043 75

Profit and loss balance, 9,401 72

\$358,445 47

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$48,239 93	
For distribution,	5,251 80	
management,	4,231 42	
taxes and incidentals,	5,746 15	
	<u>\$63,469 30</u>	
Income from sale of light and power,		\$87,778 92
other sources,		359 00
Balance to profit and loss,	24,668 62	
	<u>\$88,137 92</u>	<u>\$88,137 92</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$10,076 97
Balance of manufacturing account,		24,668 62
Rents,		69 50
Interest paid,	\$12,537 84	
Dividends declared,	8,000 00	
Depreciation,	4,000 00	
Other items,	875 53	
Balance June 30, 1901,	9,401 72	
	<u>\$34,815 09</u>	<u>\$34,815 09</u>

IOWA LIGHT, HEAT AND POWER COMPANY.

(Marion, Iowa.)

ASSETS.

Real estate,	\$18,000 00
Steam plant,	14,314 07
Electric plant,	4,593 96
Electric lines,	7,771 51
Transformers,	1,316 50
Meters,	686 41
Arc lamps,	1,350 00
Due for light and power,	1,789 51
Fuel on hand,	17 70
Carbons on hand,	2 35
Oil and waste on hand,	5 50
Incandescent lamps on hand,	38 50
Globes on hand,	2 50
Other materials on hand,	1,500 00
Motors on hand,	1,000 00
Office furniture,	50 50
Cash on hand,	137 50
Steam heating plant,	12,000 00
Total assets, as per books of the company,	<u>\$64,576 51</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Unpaid bills,	2,225 30
Total liabilities, as per books of the company,	<u>\$62,225 30</u>
Profit and loss balance,	2,351 21
	<u>\$64,576 51</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$10,216 82	
For distribution,	931 86	
management,	2,195 51	
taxes and incidentals,	666 80	
	<u>\$14,010 99</u>	
Income from sale of light and power,		\$10,987 85
other sources,		4,324 70
Balance to profit and loss,	1,301 56	
	<u>\$15,312 55</u>	<u>\$15,312 55</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$2,203 11
Balance of manufacturing account,		1,301 56
Jobbing,		246 02
Other items of income,		100 52
Interest paid,	\$1,500 00	
Balance June 30, 1901,	2,351 21	
	<hr/>	<hr/>
	\$3,851 21	\$3,851 21

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$5,075 00
Machinery and manufacturing appliances,	12,389 13
Street mains,	5,851 47
Meters,	2,161 90
Due for gas,	600 41
Gas coal on hand,	24 50
Enrichers on hand,	93 75
Cash on hand,	2,300 19
Investments,	500 00

Total assets, as per books of the company,	\$28,996 35
Profit and loss balance,	3,110 65
	<hr/>
	\$32,107 00

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Notes payable,	8,000 00
Unpaid dividends,	107 00

Total liabilities, as per books of the company,	\$32,107 00
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$3,073 87	
For distribution,	56 64	
management,	1,029 26	
taxes and incidentals,	253 61	
	<hr/>	
Income from sale of gas,	\$4,413 38	\$6,659 83
Balance to profit and loss,	2,246 45	
	<hr/>	<hr/>
	\$6,659 83	\$6,659 83

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$3,553 76	
Balance of manufacturing account,		\$2,246 45
Interest received,		30 00
Rents,		160 00
Interest paid,	873 34	
Dividends declared,	1,120 00	
Balance June 30, 1901,		3,110 65
	<hr/>	<hr/>
	\$5,547 10	\$5,547 10

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$104,096 50
Machinery and manufacturing appliances,	10,000 00
Street mains,	150,000 00
Meters,	12,000 00
Due for gas,	9,688 22
Other materials on hand,	1,200 00
Stoves on hand,	20 00
Horses, wagons, etc.,	450 00
Sundry accounts due the company,	517 63
Office furniture,	113 16
Cash on hand,	6,881 84
Notes receivable,	24,000 00

Total assets, as per books of the company, \$318,967 35

LIABILITIES.

Capital stock,	\$250,000 00
Unpaid bills,	1,619 64
Deposits,	1,965 57
Unpaid dividends,	45 00
Premium account,	17,775 00

Total liabilities, as per books of the company, \$271,405 21

Profit and loss balance, 47,562 14

\$318,967 35

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$2,415 48	
For distribution,	6,434 95	
management,	9,963 74	
taxes and incidentals,	10,176 06	
gas bought,	29,045 21	
	\$58,035 44	
Income from sale of gas,		\$98,423 77
residuals,		417 26
Balance to profit and loss,	40,805 59	
	\$98,841 03	\$98,841 03

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$174,335 27
Balance of manufacturing account,		40,805 59
Interest received,		946 35
Rents,		120 00
Dividends declared,	\$25,000 00	
Depreciation,	143,185 68	
Other items,	459 39	
Balance June 30, 1901,	47,562 14	
	\$216,207 21	\$216,207 21

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	\$140,969 47
Machinery and manufacturing appliances (gas),	233,483 11
Street mains (gas),	283,744 03
Meters (gas),	61,503 76
Due for gas,	18,638 63
Gas coal on hand,	16,102 98
Coke on hand,	1,389 27
Tar on hand,	2,070 40
Enrichers on hand,	1,983 54
Purifying materials on hand,	104 85
Other gas materials on hand,	19,861 16
Stoves on hand,	5,224 99
Gas fixtures on hand,	1,048 97
Real estate (electric),	24,048 81
Steam plant (electric),	76,766 26
Electric plant,	85,427 71
Electric lines,	124,432 82
Meters (electric),	13,049 42
Arc lamps,	21,979 76
Power plant,	84,480 94
Due for electric light and power,	16,456 02
Fuel on hand (electric),	5,045 32
Carbons on hand,	245 78
Oil and waste on hand,	21 52
Incandescent lamps on hand,	600 87
Globes on hand,	121 64
Other electric materials on hand,	5,141 78
Motors on hand,	3,808 21
Ammonia,	675 80
Horses, wagons, etc.,	1,455 50
Sundry accounts due the company,	14,621 41
Office furniture,	3,551 64
Cash on hand,	18,158 27
Interest,	551 34
Insurance,	400 00
Investments,	343 50
Total assets, as per books of the company,	\$1,287,509 48

LIABILITIES.

Capital stock,	\$800,000 00
Bonds issued,	200,000 00
Notes payable,	37,000 00
Unpaid bills,	39,960 80
Deposits,	1,492 00
Reserved fund,	28,871 42
Depreciation fund,	50,421 10
Amounts due from the company, not included above,	19,313 97
Total liabilities, as per books of the company,	\$1,177,059 29
Profit and loss balance,	110,450 19
	\$1,287,509 48

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$96,932 36	
For distribution,	17,410 23	
management,	18,004 00	
taxes and incidentals,	10,543 22	
	<u>\$142,889 81</u>	
Operating expenses (electric) :		
At station,	\$35,991 87	
For distribution,	22,279 22	
management,	10,802 38	
taxes and incidentals,	7,449 69	
	<u>76,523 16</u>	
Income from sale of gas,		\$147,946 54
residuals,		29,762 53
other sources (gas),		72 65
sale of electric light and power,		99,573 40
other sources (electric),		3,148 79
Balance to profit and loss :		
Gas,	34,891 91	
Electric,	26,199 03	
	<u>\$280,503 91</u>	<u>\$280,503 91</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$101,201 66
Balance of gas manufacturing account,		34,891 91
Balance of electric manufacturing account,		26,199 03
Rents,		378 53
Jobbing,		901 67
Interest paid,	\$12,164 76	
Dividends declared,	40,200 00	
Other items,	757 85	
Balance June 30, 1901,	110,450 19	
	<u>\$163,572 80</u>	<u>\$163,572 80</u>

LEE ELECTRIC COMPANY.

ASSETS.

Street mains (gas),	\$2,000 00
Meters (gas),	300 00
Real estate,	15,000 00
Steam plant,	13,773 47
Electric plant,	6,856 40
Electric lines,	19,853 45
Transformers,	3,202 25
Meters,	900 00
Due for light and power,	1,625 31
Fuel on hand,	376 50
Oil and waste on hand,	19 75
Incandescent lamps on hand,	42 50
Other materials on hand,	416 56
Horses, wagons, etc.,	150 00
Office furniture,	37 25
Cash on hand,	30 88
Total assets, as per books of the company,	<u>\$64,584 32</u>

LIABILITIES.

Capital stock,	\$29,000 00
Bonds issued,	24,000 00
Notes payable,	6,250 00
Total liabilities, as per books of the company,	\$59,250 00
Profit and loss balance,	5,334 32
	<u>\$64,584 32</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$4,923 84	
For distribution,	102 67	
management,	452 90	
taxes and incidentals,	548 07	
	<u>\$6,027 48</u>	
Income from sale of light and power,		\$9,980 98
Balance to profit and loss,	3,953 50	
	<u>\$9,980 98</u>	<u>\$9,980 98</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$5,461 32
Balance of manufacturing account,		3,953 50
Rents,		69 50
Interest paid,	\$1,500 00	
Dividends declared,	1,450 00	
Depreciation,	1,200 00	
Balance June 30, 1901,	5,334 32	
	<u>\$9,484 32</u>	<u>\$9,484 32</u>

LEICESTER.

(See RAWSON LIGHT AND POWER COMPANY.)

LENOX ELECTRIC COMPANY.

ASSETS.

Electric lines,	\$19,488 47
Transformers,	3,231 51
Meters,	2,189 22
Due for light and power,	1,524 41
Cash on hand,	600 00
Investments,	400 00
Total assets, as per books of the company,	<u>\$27,433 61</u>

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	1,579 63
Depreciation fund,	400 00
Total liabilities, as per books of the company,	\$21,979 63
Profit and loss balance,	5,453 98
	<u>\$27,433 61</u>

MANUFACTURING ACCOUNT.

Operating expenses :		Dr.	Cr.
For distribution,	\$1,685 29		
management,	615 28		
taxes and incidentals,	255 53		
current bought,	4,151 73		
		\$6,707 83	
Income from sale of light and power,			\$7,960 92
Balance to profit and loss,		1,253 09	
		<u>\$7,960 92</u>	<u>\$7,960 92</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$6,006 73
Balance of manufacturing account,		1,253 09
Dividends declared,	\$1,800 00	
Other items,	5 84	
Balance June 30, 1901,	5,453 98	
	<u>\$7,259 82</u>	<u>\$7,259 82</u>

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,494 31
Steam plant,	20,491 63
Electric plant,	17,487 64
Electric lines,	42,616 82
Transformers,	5,765 57
Meters,	5,609 45
Arc lamps,	4,514 94
Patent rights,	10,000 00
Due for light and power,	5,145 67
Fuel on hand,	772 53
Carbons on hand,	75 99
Oil and waste on hand,	44 96
Incandescent lamps on hand,	162 65
Globes on hand,	21 03
Other materials on hand,	486 14
Fixtures on hand,	173 21
Horses, wagons, etc.,	296 20
Sundry accounts due the company,	1,750 00
Office furniture,	165 07
Cash on hand,	286 67
Insurance,	802 81
Investments,	5,300 00
Total assets, as per books of the company,	<u>\$132,463 29</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	70,000 00
Unpaid bills,	2,626 87
Interest accrued but not due,	1,750 00
Taxes accrued but not due,	600 00
Total liabilities, as per books of the company,	<u>\$124,976 87</u>
Profit and loss balance,	7,486 42
	<u>\$132,463 29</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station,	\$13,699 19	
For distribution,	2,484 48	
management,	2,057 15	
taxes and incidentals,	2,370 06	
	<u>\$20,610 88</u>	
Income from sale of light and power,		\$31,897 49
Balance to profit and loss,	11,286 61	
	<u>\$31,897 49</u>	<u>\$31,897 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$8,687 03
Balance of manufacturing account,		11,286 61
Jobbing,		374 79
Interest paid,	\$3,500 00	
Depreciation,	8,534 00	
Other items,	828 01	
Balance June 30, 1901,	7,486 42	
	<u>\$20,348 43</u>	<u>\$20,348 43</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,000 00
Machinery and manufacturing appliances,	14,962 97
Street mains,	20,000 00
Meters,	2,037 03
Due for gas,	1,520 30
Gas coal on hand,	562 42
Enrichers on hand,	345 79
Sundry accounts due the company,	56 30
Cash on hand,	5,100 95
Notes receivable,	2,500 00
Total assets, as per books of the company,	<u>\$60,085 76</u>

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	<u>\$50,000 00</u>
Profit and loss balance,	10,085 76
	<u>\$60,085 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works,	\$3,170 23	
For distribution,	307 46	
management,	1,770 22	
taxes and incidentals,	705 31	
	<u>\$5,953 22</u>	
Income from sale of gas,		\$8,987 70
other sources,		58 85
Balance to profit and loss,	3,093 33	
	<u>\$9,046 55</u>	<u>\$9,046 55</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$8,711 20
Balance of manufacturing account,		3,093 33
Interest received,		156 35
Rents,		124 67
Other items of income,		21
Dividends declared,	\$2,000 00	
Balance June 30, 1901,	10,085 76	
	<u>\$12,085 76</u>	<u>\$12,085 76</u>

LEWIS & SON, BRADFORD.

(Walpole.)

MANUFACTURING ACCOUNT.

(To Oct. 1, 1900.)

Operating expenses :	DR.	CR.
At station,	\$897 92	
For distribution,	299 36	
	<u>\$1,197 28</u>	
Income from sale of light and power,		\$1,627 14
Balance to profit and loss,	429 86	
	<u>\$1,627 14</u>	<u>\$1,627 14</u>

LEXINGTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,800 00
Machinery and manufacturing appliances (gas),	5,956 43
Street mains (gas),	6,382 39
Meters (gas),	1,031 51
Due for gas,	112 38
Gas coal on hand,	13 50
Enrichers on hand,	33 15
Other gas materials on hand,	198 03
Gas fixtures on hand,	14 25
Real estate (electric),	7,200 00
Steam plant (electric),	8,519 52
Electric plant,	4,117 31
Electric lines,	13,552 33
Transformers,	3,379 79
Meters (electric),	2,780 25
Arc lamps,	959 26
Due for electric light and power,	1,064 69
Fuel on hand (electric),	115 85
Carbons on hand,	7 00
Oil and waste on hand,	21 95
Incandescent lamps on hand,	196 65
Globes on hand,	3 00
Other electric materials on hand,	388 15
Horses, wagons, etc.,	262 00
Sundry accounts due the company,	109 15
Office furniture,	104 00
Cash on hand,	930 12
Total assets, as per books of the company,	<u>\$61,252 66</u>

LIABILITIES.

Capital stock,	\$35,000 00
Bonds issued,	25,000 00
Unpaid bills,	406 08
Interest accrued but not due,	520 83
Total liabilities, as per books of the company,	\$60,926 91
Profit and loss balance,	325 75
	<u>\$61,252 66</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$2,181 15	
For distribution,	150 12	
management,	365 90	
taxes and incidentals,	316 94	
	<u>3,014 11</u>	
Operating expenses (electric) :		
At station,	\$4,428 97	
For distribution,	3,224 61	
management,	2,074 88	
taxes and incidentals,	602 22	
	<u>10,330 68</u>	
Income from sale of gas,		\$2,116 08
sale of electric light and power,		15,055 37
Balance to profit and loss :		
Gas,		898 03
Electric,	4,724 69	
	<u>\$18,069 48</u>	<u>\$18,069 48</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$749 09
Balance of gas manufacturing account,	\$898 03	
Balance of electric manufacturing account,		4,724 69
Interest paid,	1,250 00	
Depreciation,	3,000 00	
Balance June 30, 1901,	325 75	
	<u>\$5,473 78</u>	<u>\$5,473 78</u>

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$33,491 48
Steam plant,	143,880 32
Electric plant,	157,068 90
Electric lines,	212,793 11
Transformers,	57,828 62
Meters,	32,395 01
Arc lamps,	56,769 17
Due for light and power,	16,458 42
Fuel on hand,	968 82
Carbons on hand,	706 66
Oil and waste on hand,	60 63
Incandescent lamps on hand,	865 73
Globes on hand,	565 04
Other materials on hand,	2,365 68

Horses, wagons, etc.,	\$635 00
Sundry accounts due the company,	1,373 44
Office furniture,	568 60
Cash on hand,	4,369 29
Insurance,	1,667 00
Investments,	16,600 99

Total assets, as per books of the company, \$741,431 91

LIABILITIES.

Capital stock,	\$400,000 00
Bonds issued,	156,000 00
Notes payable,	23,000 00
Unpaid bills,	12,275 56
Deposits,	548 00
Interest accrued but not due,	95 56
Amounts due from the company, not included above,	3,729 97

Total liabilities, as per books of the company, \$595,649 09
 Profit and loss balance, 145,782 82

\$741,431 91

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$65,629 34	
For distribution,	29,729 02	
management,	17,667 75	
taxes and incidentals,	9,450 73	
	<u>\$122,476 84</u>	
Income from sale of light and power,		\$178,959 43
Balance to profit and loss,	56,482 59	
	<u>\$178,959 43</u>	<u>\$178,959 43</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$118,016 18
Balance of manufacturing account,		56,482 59
Interest received,		995 24
Other items of income,		330 34
Interest paid,	\$8,897 74	
Dividends declared,	20,000 00	
Premium on bonds retired,	1,075 00	
Other items,	68 79	
Balance June 30, 1901,	145,782 82	
	<u>\$175,824 35</u>	<u>\$175,824 35</u>

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$425,000 00
Machinery and manufacturing appliances, street mains and meters,	179,006 00
Due for gas,	2,815 17
Gas coal on hand,	2,562 70
Coke on hand,	720 00
Tar on hand,	700 00
Enrichers on hand,	2,913 12
Purifying materials on hand,	600 00

Stoves on hand,	\$8,325 00
Cash on hand,	116,168 02
Notes receivable,	150,000 00
Investments,	75,000 00
Total assets, as per books of the company,	<u>\$963,810 01</u>

LIABILITIES.

Capital stock,	\$647,000 00
Premium account,	147,000 00
Total liabilities, as per books of the company,	<u>\$794,000 00</u>
Profit and loss balance,	169,810 01
	<u>\$963,810 01</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At works,	\$234,119 04	
For distribution,	23,946 66	
management,	21,051 87	
taxes and incidentals,	27,555 77	
	<u>\$306,673 34</u>	
Income from sale of gas,		\$356,469 13
residuals,		47,910 64
Balance to profit and loss,	97,706 43	
	<u>\$404,379 77</u>	<u>\$404,379 77</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$404,758 46
Balance of manufacturing account,		97,706 43
Interest received,		775 53
Rents,		4,377 48
Jobbing,		1,499 19
Other items of income,		483 30
Dividends declared,	\$60,000 00	
Depreciation,	269,790 38	
Other items,	10,000 00	
Balance June 30, 1901,	169,810 01	
	<u>\$509,600 39</u>	<u>\$509,600 39</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$250,996 41
Machinery and manufacturing appliances (gas),	153,642 64
Street mains (gas),	103,968 73
Due for gas,	31,286 65
Gas coal on hand,	2,749 04
Coke on hand,	126 10
Tar on hand,	450 00
Enrichers on hand,	832 50
Purifying materials on hand,	900 00
Stoves on hand,	2,011 97
Real estate (electric),	112,003 35
Steam plant (electric),	74,608 51
Electric plant,	48,773 75
Electric lines,	71,255 74
Transformers,	8,270 00

Meters (electric),	\$5,128 00
Arc lamps,	5,500 00
Due for electric light and power,	19,309 30
Fuel on hand (electric),	2,046 15
Carbons on hand,	1,335 87
Oil and waste on hand,	27 65
Incandescent lamps on hand,	298 14
Globes on hand,	180 50
Electric stoves on hand,	76 09
Sundry accounts due the company,	7,299 57
Cash on hand,	51,339 12
Office building and land,	53,276 97
Total assets, as per books of the company,	<u>\$1,007,692 75</u>

LIABILITIES.

Capital stock,	\$500,000 00
Unpaid bills,	8,432 53
Deposits,	4,120 90
Premium on new stock,	59,622 00
Depreciation fund,	12,252 05
Amounts due from the company, not included above,	980 00
Total liabilities, as per books of the company,	<u>\$585,407 48</u>
Profit and loss balance,	422,285 27
	<u>\$1,007,692 75</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$107,079 11	
For distribution,	33,431 05	
management,	6,388 16	
taxes and incidentals,	9,895 96	
	<u>\$156,794 28</u>	
Operating expenses (electric) :		
At station,	\$41,502 33	
For distribution,	47,093 57	
management,	8,283 44	
taxes and incidentals,	11,362 59	
	<u>108,241 93</u>	
Income from sale of gas,		\$197,927 19
residuals,		20,316 89
sale of electric light and power,		172,451 27
Balance to profit and loss :		
Gas,	61,449 80	
Electric,	64,209 34	
	<u>\$390,695 35</u>	<u>\$390,695 35</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$352,718 39
Balance of gas manufacturing account,		61,449 80
Balance of electric manufacturing account,		64,209 34
Interest received,		941 04
Rents,		1,466 70
Dividends declared,	\$50,000 00	
Depreciation,	6,000 00	
Other items,	2,500 00	
Balance June 30, 1901,	422,285 27	
	<u>\$480,785 27</u>	<u>\$480,785 27</u>

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$37,647 86
Steam plant,	77,037 60
Electric plant,	61,575 51
Electric lines,	222,503 86
Transformers,	24,301 28
Meters,	21,828 15
Arc lamps,	12,011 74
Due for light and power,	15,621 11
Fuel on hand,	193 71
Carbons on hand,	59 50
Incandescent lamps on hand,	1,848 32
Globes on hand,	33 57
Other materials on hand,	4,542 51
Motors on hand,	4,372 45
Horses, wagons, etc.,	2,190 51
Sundry accounts due the company,	10,768 72
Office furniture,	1,079 23
Cash on hand,	3,604 95
Notes receivable,	266 39
Investments,	5,487 50

Total assets, as per books of the company, \$506,974 47

LIABILITIES.

Capital stock,	\$195,000 00
Bonds issued,	100,000 00
Notes payable,	171,600 00
Unpaid bills,	19,948 34
Deposits,	1,665 71
Interest accrued but not due,	2,520 83

Total liabilities, as per books of the company, \$490,734 88

Profit and loss balance, 16,239 59

\$506,974 47

MANUFACTURING ACCOUNT.

Operating expenses :		DR.	CR.
At station,	\$50,848 02		
For distribution,	36,546 71		
management,	15,951 79		
taxes and incidentals,	8,571 98		
	<hr/>	\$111,918 50	
Income from sale of light and power,			\$143,213 69
other sources,			1,459 56
Balance to profit and loss,		32,754 75	
		<hr/>	<hr/>
		\$144,673 25	\$144,673 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$15,946 88
Balance of manufacturing account,		32,754 75
Interest received,		92 49
Jobbing,		12 73
Interest paid,	\$12,967 26	
Dividends declared,	15,600 00	
Depreciation,	4,000 00	
Balance June 30, 1901,	16,239 59	
	<u>\$48,806 85</u>	<u>\$48,806 85</u>

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$90,405 02
Machinery and manufacturing appliances,	119,524 28
Street mains,	227,231 61
Meters,	24,751 86
Due for gas,	19,003 78
Gas coal on hand,	6,308 81
Coke on hand,	700 00
Tar on hand,	552 00
Enrichers on hand,	31 00
Other materials on hand,	4,981 93
Stoves on hand,	560 00
Sundry accounts due the company,	5,568 13
Cash on hand,	3,726 45
Total assets, as per books of the company,	<u>\$503,344 87</u>

LIABILITIES.

Capital stock,	\$335,000 00
Notes payable,	67,000 00
Deposits,	5,855 00
Unpaid dividends,	1,327 50
Premium account,	10,413 62
Total liabilities, as per books of the company,	<u>\$419,596 12</u>
Profit and loss balance,	83,748 75
	<u>\$503,344 87</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$67,681 15	
For distribution,	5,971 51	
management,	6,189 65	
taxes and incidentals,	8,014 35	
	<u>\$87,856 66</u>	
Income from sale of gas,		\$109,721 32
residuals,		13,310 56
Balance to profit and loss,	35,175 22	
	<u>\$123,031 88</u>	<u>\$123,031 88</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$72,642 22
Balance of manufacturing account,		35,175 22
Interest paid,	\$2,906 19	
Dividends declared,	19,050 00	
Other items,	2,112 50	
Balance June 30, 1901,	83,748 75	
	<u>\$107,817 44</u>	<u>\$107,817 44</u>

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$4,000 00
Machinery and manufacturing appliances,	12,185 56
Street mains,	18,561 23
Meters,	1,908 90
Due for gas,	891 48
Gas coal on hand,	36 72
Coke on hand,	46 00
Tar on hand,	59 01
Stoves on hand,	234 62
Fixtures on hand,	153 57
Horses, wagons, etc.,	110 00
Sundry accounts due the company,	368 42
Office furniture,	50 00
Cash on hand,	708 47
Investments,	475 00
Total assets, as per books of the company,	<u>\$39,788 98</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	3,200 00
Unpaid bills,	2,966 72
Total liabilities, as per books of the company,	<u>\$36,166 72</u>
Profit and loss balance,	3,622 26
	<u>\$39,788 98</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At works,	\$3,702 70	
For distribution,	1,065 88	
management,	1,268 46	
taxes and incidentals,	192 70	
	<u>\$6,229 74</u>	
Income from sale of gas,		\$5,040 54
residuals,		500 07
Balance to profit and loss,		689 13
	<u>\$6,229 74</u>	<u>\$6,229 74</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$5,178 79
Balance of manufacturing account,	\$689 13	
Interest received,		2 00
Interest paid,	645 00	
Other items,	224 40	
Balance June 30, 1901,	3,622 26	
	<u>\$5,180 79</u>	<u>\$5,180 79</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Real estate,	\$25,507 53
Steam plant,	26,906 68
Electric plant,	38,814 64
Electric lines,	34,768 97
Transformers,	6,591 94
Meters,	4,065 53
Arc lamps,	7,717 07
Due for light and power,	1,012 18
Fuel on hand,	1,787 50
Carbons on hand,	94 80
Oil and waste on hand,	19 55
Incandescent lamps on hand,	166 16
Globes on hand,	48 65
Other materials on hand,	952 51
Sundry accounts due the company,	156 29
Cash on hand,	1,097 73
Investments,	30,000 00
Total assets, as per books of the company,	<u>\$179,707 73</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	75,000 00
Notes payable,	49,000 00
Unpaid bills,	2,738 56
Interest accrued but not due,	333 33
Total liabilities, as per books of the company,	<u>\$157,071 89</u>
Profit and loss balance,	22,635 84
	<u>\$179,707 73</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$7,696 96	
For distribution,	4,264 12	
management,	2,321 68	
taxes and incidentals,	2,516 64	
	<u>\$16,799 40</u>	
Income from sale of light and power,		\$26,875 95
other sources,		18 71
Balance to profit and loss,	10,095 26	
	<u>\$26,894 66</u>	<u>\$26,894 66</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$17,178 71
Balance of manufacturing account,		10,095 26
Other items of income,		9 90
Interest paid,	\$4,527 71	
Depreciation,	120 32	
Balance June 30, 1901,	22,635 84	
	<hr/>	<hr/>
	\$27,283 87	\$27,283 87

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,229 36
Machinery and manufacturing appliances,	43,903 37
Street mains,	22,939 41
Meters,	3,943 24
Due for gas,	1,552 40
Gas coal on hand,	520 97
Coke on hand,	175 00
Tar on hand,	423 00
Purifying materials on hand,	35 76
Other materials on hand,	1,554 60
Stoves and fixtures on hand,	1,057 53
Sundry accounts due the company,	2,783 82
Cash on hand,	1,342 55

Total assets, as per books of the company, \$106,461 01

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	29,000 00
Unpaid bills,	4,196 24

Total liabilities, as per books of the company, \$83,196 24

Profit and loss balance, 23,264 77

\$106,461 01

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$8,650 58	
For distribution,	603 15	
management,	2,042 10	
taxes and incidentals,	1,212 39	
	<hr/>	
	\$12,508 22	
Income from sale of gas,		\$16,981 65
residuals,		1,766 85
other sources,		73 74
Balance to profit and loss,	6,314 02	
	<hr/>	<hr/>
	\$18,822 24	\$18,822 24

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$21,862 01
Balance of manufacturing account,		6,314 02
Interest paid,	\$1,507 38	
Dividends declared,	2,000 00	
Other items,	1,403 88	
Balance June 30, 1901,	23,264 77	
	<u>\$28,176 03</u>	<u>\$28,176 03</u>

MASSACHUSETTS PIPE LINE GAS COMPANY.

ASSETS.

Real estate,	\$175,379 01
Machinery and manufacturing appliances,	596,846 66
Street mains,	1,261,449 03
Due for gas,	78,766 30
Gas on hand,	663 75
Purifying materials on hand,	8,948 60
Sundry accounts due the company,	2,278 70
Cash on hand,	8,332 72
Total assets, as per books of the company,	<u>\$2,132,664 77</u>

LIABILITIES.

Capital stock,	\$1,000,000 00
Notes payable,	1,085,000 00
Unpaid bills,	7,211 14
Interest accrued but not due,	9,282 50
Total liabilities, as per books of the company,	<u>\$2,101,493 64</u>
Profit and loss balance,	31,171 13
	<u>\$2,132,664 77</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At works,	\$102,290 93	
For distribution,	6,691 78	
management,	3,229 01	
taxes and incidentals,	26,811 35	
gas bought,	270,614 65	
	<u>\$409,637 72</u>	
Income from sale of gas,		\$510,266 27
Balance to profit and loss,	100,628 55	
	<u>\$510,266 27</u>	<u>\$510,266 27</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$5,588 82	
Balance of manufacturing account,		\$100,628 55
Interest received,		215 37
Interest paid,	54,274 02	
Boston Gas Light Company rebate,	9,809 95	
Balance June 30, 1901,	31,171 13	
	<u>\$100,843 92</u>	<u>\$100,843 92</u>

THE D. J. McDONALD COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station,	\$14,267 32	
For distribution,	554 00	
management,	250 00	
taxes and incidentals,	420 58	
current bought,	496 00	
	<hr/>	
	\$15,987 90	
Income from sale of light and power,		\$13,425 00
other sources,		3,650 00
Balance to profit and loss,	1,087 10	
	<hr/>	<hr/>
	\$17,075 00	\$17,075 00

MEDFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$33,497 68
Steam plant,	33,799 37
Electric plant,	17,578 86
Electric lines,	80,095 70
Transformers,	1,820 79
Meters,	1,519 23
Due for light and power,	4,220 38
Fuel on hand,	2,520 00
Oil and waste on hand,	18 05
Incandescent lamps on hand,	337 29
Other materials on hand,	95 26
Horses, wagons, etc.,	1,378 93
Sundry accounts due the company,	598 53
Office furniture,	50 00
Cash on hand,	272 13
Advanced interest,	280 00
Insurance,	103 19
Investments,	2,219 66

Total assets, as per books of the company,	\$180,405 05
Profit and loss balance,	3,462 00

\$183,867 05

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	51,000 00
Unpaid bills,	12,242 05
Interest accrued but not due,	625 00

Total liabilities, as per books of the company,	\$183,867 05
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$15,283 35	
For distribution,	387 71	
management,	1,232 76	
taxes and incidentals,	886 66	
	<hr/>	
Income from sale of light and power,	\$17,790 48	\$22,187 51
Balance to profit and loss,	4,397 03	
	<hr/>	<hr/>
	\$22,187 51	\$22,187 51

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$2,873 23	
Balance of manufacturing account,		\$4,397 03
Interest paid,	4,985 80	
Balance June 30, 1901,		3,462 00
	<hr/>	<hr/>
	\$7,859 03	\$7,859 03

MEDWAY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$3,000 00
Steam plant,	785 00
Electric plant,	1,950 00
Electric lines,	3,749 12
Transformers,	615 00
Due for electric light and power,	7 50
Oil and waste on hand,	53 35
Incandescent lamps on hand,	4 40
Other materials on hand,	182 54
Fixtures on hand,	74 10
Cash on hand,	100 74
	<hr/>
Total assets, as per books of the company,	\$10,521 75
Profit and loss balance,	2,114 41
	<hr/>
	\$12,636 16

LIABILITIES.

Capital stock,	\$12,000 00
Unpaid bills,	636 16
	<hr/>
Total liabilities, as per books of the company,	\$12,636 16

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$476 11	
For distribution,	212 19	
management,	361 11	
taxes and incidentals,	595 54	
	<hr/>	
Income from sale of light and power,	\$1,644 95	\$1,403 77
Balance to profit and loss,		241 18
	<hr/>	<hr/>
	\$1,644 95	\$1,644 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$2,113 95	
Balance of manufacturing account,	241 18	
Other items of income,		\$240 72
Balance June 30, 1901,		2,114 41
	<hr/>	<hr/>
	\$2,355 13	\$2,355 13

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,063 24
Electric plant,	22,267 98
Electric lines,	38,554 11
Transformers,	3,951 49
Meters,	2,995 36
Arc lamps,	7,020 76
Due for light and power,	2,254 38
Carbons on hand,	23 09
Incandescent lamps on hand,	203 50
Globes on hand,	23 10
Motors on hand,	900 00
Fixtures on hand,	57 51
Sundry accounts due the company,	241 66
Office furniture,	5 00
Cash on hand,	230 10
Insurance and taxes,	223 92

Total assets, as per books of the company, \$84,015 20

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	27,000 00
Unpaid bills,	5,442 70
Reserved fund,	4,960 99
Depreciation fund,	4,961 00

Total liabilities, as per books of the company, \$82,364 69
 Profit and loss balance, 1,650 51
 \$84,015 20

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$1,236 22	
For distribution,	2,813 50	
management,	2,097 00	
taxes and incidentals,	1,473 08	
current bought,	7,437 29	
	<hr/>	
	\$15,057 09	
Income from sale of light and power,		\$21,200 49
Balance to profit and loss,	6,143 40	
	<hr/>	<hr/>
	\$21,200 49	\$21,200 49

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$1,968 53
Balance of manufacturing account,		6,143 40
Interest paid,	\$1,383 75	
Dividends declared,	3,200 00	
Depreciation fund,	478 27	
Reserve fund,	1,399 40	
Balance June 30, 1901,	1,650 51	
	<hr/>	<hr/>
	\$8,111 93	\$8,111 93

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	59,366 61
Street mains,	27,047 24
Meters,	2,906 25
Due for gas,	4,237 39
Gas coal on hand,	5,597 40
Coke on hand,	525 00
Tar on hand,	481 25
Purifying materials on hand,	84 00
Other materials on hand,	324 62
Stoves on hand,	433 58
Fixtures on hand,	69 68
Sundry accounts due the company,	230 87
Office furniture,	50 00
Cash on hand,	1,724 26
	<hr/>
Total assets, as per books of the company,	\$106,528 15

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid dividends,	3,615 00
Depreciation fund,	25,800 00
	<hr/>
Total liabilities, as per books of the company,	\$101,715 00
Profit and loss balance,	4,813 15
	<hr/>
	\$106,528 15

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$14,885 83	
For distribution,	664 88	
management,	206 35	
taxes and incidentals,	1,951 38	
	<hr/>	
	\$17,708 44	
Income from sale of gas,		\$22,024 23
residuals,		3,078 98
other sources,		44 16
Balance to profit and loss,	7,438 93	
	<hr/>	<hr/>
	\$25,147 37	\$25,147 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$4,796 43
Balance of manufacturing account,		7,438 93
Dividends declared,	\$7,230 00	
Other items,	192 21	
Balance June 30, 1901,	4,813 15	
	<u>\$12,235 86</u>	<u>\$12,235 86</u>

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,596 28
Steam plant,	9,036 37
Electric plant,	6,573 80
Electric lines,	18,210 81
Transformers,	938 95
Meters,	1,102 82
Arc lamps,	2,400 72
Due for light and power,	1,990 22
Fuel on hand,	454 00
Carbons on hand,	7 00
Oil and waste on hand,	24 50
Incandescent lamps on hand,	150 75
Globes on hand,	1 50
Other materials on hand,	334 92
Fixtures on hand,	173 08
Office furniture,	71 86
Cash on hand,	251 31
Insurance,	202 25
Total assets, as per books of the company,	<u>\$46,521 14</u>

LIABILITIES.

Capital stock,	\$17,000 00
Bonds issued,	16,000 00
Notes payable,	10,732 14
Unpaid bills,	824 09
Interest accrued but not due,	240 00
Total liabilities, as per books of the company,	<u>\$44,796 23</u>
Profit and loss balance,	1,724 91
	<u>\$46,521 14</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station,	\$4,127 68	
For distribution,	375 96	
management,	641 11	
taxes and incidentals,	473 00	
	<u>\$5,617 75</u>	
Income from sale of light and power,		\$7,463 93
other sources,		64 50
Balance to profit and loss,	1,910 68	
	<u>\$7,528 43</u>	<u>\$7,528 43</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$1,078 47
Balance of manufacturing account,		1,910 68
Wiring,		13 26
Interest paid,	\$1,193 47	
Other items,	84 03	
Balance June 30, 1901,	1,724 91	
	<u>\$3,002 41</u>	<u>\$3,002 41</u>

MILLIS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant, electric plant, electric lines, transformers and meters,	\$5,000 00
Total assets, as per books of the company,	<u>\$5,000 00</u>

LIABILITIES.

Capital stock,	\$5,000 00
Total liabilities, as per books of the company,	<u>\$5,000 00</u>

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$21,662 76
Steam plant,	22,567 98
Electric plant,	18,212 71
Electric lines,	38,729 66
Transformers,	7,460 40
Meters,	6,537 27
Due for light and power,	4,293 09
Fuel on hand,	2,206 00
Oil and waste on hand,	16 80
Incandescent lamps on hand,	724 18
Other materials on hand,	205 86
Sundry accounts due the company,	63 00
Cash on hand,	114 32
Notes receivable,	46 66
Insurance,	180 35
Total assets, as per books of the company,	<u>\$123,021 04</u>

LIABILITIES.

Capital stock,	\$42,000 00
Bonds issued,	42,000 00
Notes payable,	30,000 00
Unpaid bills,	5,223 54
Interest accrued but not due,	437 50
Total liabilities, as per books of the company,	<u>\$119,661 04</u>
Profit and loss balance,	3,360 00
	<u>\$123,021 04</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$9,336 01	
For distribution,	1,914 16	
management,	1,340 39	
taxes and incidentals,	1,115 55	
	<hr/>	
	\$13,706 11	
Income from sale of light and power,		\$28,154 70
other sources,		146 00
Balance to profit and loss,	14,594 59	
	<hr/>	<hr/>
	\$28,300 70	\$28,300 70

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$2,940 00
Balance of manufacturing account,		14,594 59
Interest paid,	\$3,810 57	
Dividends declared,	2,520 00	
Depreciation,	5,586 52	
Other items,	2,257 50	
Balance June 30, 1901,	3,360 00	
	<hr/>	<hr/>
	\$17,534 59	\$17,534 59

NANTUCKET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$200 00
Steam plant,	4,977 40
Electric plant,	8,309 53
Electric lines,	7,462 69
Transformers,	4,289 37
Meters,	310 55
Arc lamps,	2,512 55
Due for light and power,	1,246 95
Fuel on hand,	425 00
Carbons on hand,	14 05
Oil and waste on hand,	37 60
Incandescent lamps on hand,	9 65
Globes on hand,	13 00
Other materials on hand,	100 00
Office furniture,	75 00
Cash on hand,	630 80
	<hr/>
Total assets, as per books of the company,	\$30,614 14

LIABILITIES.

Capital stock,	\$25,000 00
Unpaid bills,	531 81
	<hr/>
Total liabilities, as per books of the company,	\$25,531 81
Profit and loss balance,	5,082 33
	<hr/>
	\$30,614 14

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$4,394 85		
For distribution,	230 59		
management,	956 60		
taxes and incidentals,	534 66		
	<hr/>	\$6,116 70	
Income from sale of light and power,			\$6,841 38
Balance to profit and loss,		724 68	
		<hr/>	<hr/>
		\$6,841 38	\$6,841 38
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1900,			\$4,355 93
Balance of manufacturing account,			724 68
Interest received,			1 88
Interest paid,	\$0 16		
Balance June 30, 1901,	5,082 33		
	<hr/>	<hr/>	<hr/>
		\$5,082 49	\$5,082 49

NANTUCKET GAS LIGHT COMPANY.

ASSETS.		
Real estate,		\$3,000 00
Machinery and manufacturing appliances,		20,000 00
Street mains,		9,540 53
Meters,		4,000 00
Due for gas,		298 75
Gas coal on hand,		1,151 46
Coke on hand,		8 00
Tar on hand,		70 00
Cash on hand,		27 21
Investments,		368 00
Total assets, as per books of the company,		<hr/>
		\$38,463 95
LIABILITIES.		
Capital stock,		\$36,000 00
Total liabilities, as per books of the company,		<hr/>
Profit and loss balance,		2,463 95
		<hr/>
		\$38,463 95

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At works,	\$3,422 33		
For distribution,	195 75		
management,	331 81		
taxes and incidentals,	134 15		
	<hr/>	\$4,084 04	
Income from sale of gas,			\$4,203 75
residuals,			80 00
other sources,			46 20
Balance to profit and loss,		245 91	
		<hr/>	<hr/>
		\$4,329 95	\$4,329 95

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$2,218 04
Balance of manufacturing account,		245 91
Balance June 30, 1901,	\$2,463 95	
	<hr/>	<hr/>
	\$2,463 95	\$2,463 95

NATICK GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$83,491 79
Steam plant,	20,854 65
Electric plant,	29,809 50
Electric lines,	39,244 82
Transformers,	7,964 49
Meters,	4,239 43
Arc lamps,	686 63
Due for light and power,	7,487 92
Fuel on hand,	1,682 23
Carbons on hand,	5 00
Oil and waste on hand,	107 36
Incandescent lamps on hand,	78 49
Globes on hand,	46 20
Other materials on hand,	75 00
Horses, wagons, etc.,	422 50
Sundry accounts due the company,	506 86
Office furniture,	194 85
Cash on hand,	762 18
Insurance and taxes,	668 24
Total assets, as per books of the company,	\$198,328 14
Profit and loss balance,	901 07

\$199,229 21

LIABILITIES.

Capital stock,	\$62,000 00
Bonds issued,	62,000 00
Notes payable,	25,244 50
Unpaid bills,	46,984 71
Depreciation fund,	3,000 00

Total liabilities, as per books of the company, \$199,229 21

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$26,870 24	
For distribution,	3,195 53	
management,	2,076 80	
taxes and incidentals,	2,941 27	
	<hr/>	
	\$35,083 84	
Income from sale of light and power,		\$36,685 45
Balance to profit and loss,	1,601 61	
	<hr/>	<hr/>
	\$36,685 45	\$36,685 45

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$800 49
Balance of manufacturing account,		1,601 61
Rents,		1,006 00
Interest paid,	\$4,309 17	
Balance June 30, 1901,		901 07
	<hr/>	<hr/>
	\$4,309 17	\$4,309 17

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,376 74
Machinery and manufacturing appliances,	6,895 83
Street mains,	21,464 72
Meters,	4,222 19
Due for gas,	3,631 46
Gas coal on hand,	1,818 75
Coke on hand,	131 13
Tar on hand,	138 00
Purifying materials on hand,	40 00
Other materials on hand,	49 50
Stoves and fixtures on hand,	168 27
Sundry accounts due the company,	8,008 41
Office furniture,	195 64
Cash on hand,	408 30
	<hr/>
Total assets, as per books of the company,	\$60,548 94

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	15,014 29
Unpaid bills,	5,410 26
	<hr/>
Total liabilities, as per books of the company,	\$40,424 55
Profit and loss balance,	20,124 39
	<hr/>
	\$60,548 94

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At works,	\$7,510 87	
For distribution,	441 99	
management,	252 92	
taxes and incidentals,	594 60	
	<hr/>	
	\$8,800 38	
Income from sale of gas,		\$10,672 53
residuals,		1,237 26
other sources,		82 89
Balance to profit and loss,	3,192 30	
	<hr/>	<hr/>
	\$11,992 68	\$11,992 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$19,225 49
Balance of manufactring account,		3,192 30
Interest paid,	\$893 40	
Dividends declared,	1,400 00	
Balance June 30, 1901,	20,124 39	
	<u>\$22,417 79</u>	<u>\$22,417 79</u>

NEEDHAM.

(See GREENDALE CHEMICAL AND ELECTRIC LIGHTING COMPANY.)

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$183,518 00
Machinery and manufacturing appliances (gas),	45,779 50
Street mains (gas),	164,984 45
Public gas lamps,	1,800 00
Meters (gas),	20,400 36
Due for gas,	9,377 29
Gas coal on hand,	3,898 13
Coke on hand,	475 00
Tar on hand,	322 00
Enrichers on hand,	592 80
Purifying materials on hand,	25 00
Other gas materials on hand,	6,857 14
Stoves on hand,	1,838 44
Gas fixtures on hand,	3,153 14
Real estate (electric),	65,992 62
Steam plant (electric),	72,788 66
Electric plant,	64,772 56
Electric lines,	128,042 20
Underground conduits,	27,840 41
Transformers,	2,652 68
Meters (electric),	8,096 40
Arc lamps,	8,929 46
Patent rights,	625 00
Due for electric light and power,	9,453 66
Fuel on hand (electric),	43 36
Carbons on hand,	2,186 35
Oil and waste on hand,	144 00
Incandescent lamps on hand,	1,381 82
Globes on hand,	394 80
Other electric materials on hand,	20,985 87
Motors on hand,	7,258 82
Horses, wagons, etc.,	768 76
Sundry accounts due the company,	13,138 50
Office furniture and supplies,	878 28
Cash on hand,	4,909 20
Notes receivable,	109 77

Office building,	\$26,477 33
Investments,	1,123 20
Total assets, as per books of the company,	<u>\$912,014 96</u>

LIABILITIES.

Capital stock,	\$650,000 00
Notes payable,	45,150 00
Unpaid bills,	4,326 81
Deposits,	6,636 31
Unpaid dividends,	9,917 50
Interest accrued but not due,	487 37
Reserved fund,	10,000 00
Depreciation fund,	30,643 24
Premium account,	10,204 80
Total liabilities, as per books of the company,	<u>\$767,366 03</u>
Profit and loss balance,	144,648 93
	<u>\$912,014 96</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$50,667 89	
For distribution,	8,513 22	
management,	9,039 33	
taxes and incidentals,	7,903 56	
	<u> </u>	\$76,124 00
Operating expenses (electric) :		
At station,	\$26,709 43	
For distribution,	14,150 97	
management,	9,039 34	
taxes and incidentals,	8,826 48	
	<u> </u>	58,726 22
Income from sale of gas,		\$113,116 78
residuals,		14,606 67
other sources (gas),		118 50
sale of electric light and power,		111,758 87
other sources (electric),		2,352 80
Balance to profit and loss :		
Gas,	51,717 95	
Electric,	55,385 45	
	<u>\$241,953 62</u>	<u>\$241,953 62</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$141,862 11
Balance of gas manufacturing account,		51,717 95
Balance of electric manufacturing account,		55,385 45
Rents,		524 70
Jobbing,		1,993 64
Other items of income,		360 36
Interest paid,	\$5,243 87	
Dividends declared,	44,250 00	
Depreciation fund,	57,315 13	
Other items,	386 28	
Balance June 30, 1901,	144,648 93	
	<u>\$251,844 21</u>	<u>\$251,844 21</u>

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,132 43
Machinery and manufacturing appliances (gas),	75,000 00
Street mains (gas),	7,416 58
Meters (gas),	1,942 90
Due for gas,	4,736 45
Gas coal on hand,	370 73
Coke on hand,	64 00
Tar on hand,	271 00
Enrichers on hand,	30 25
Purifying materials on hand,	91 50
Other gas materials on hand,	990 72
Stoves on hand,	218 35
Real estate (electric),	12,000 00
Steam plant (electric),	13,136 47
Electric plant,	16,000 00
Electric lines,	15,100 69
Transformers,	856 33
Meters (electric),	984 71
Arc lamps,	10,964 88
Due for electric light and power,	1,736 98
Fuel on hand (electric),	87 70
Carbons on hand,	217 60
Oil and waste on hand,	40 00
Incandescent lamps on hand,	38 70
Globes on hand,	43 80
Other electric materials on hand,	290 80
Electric fixtures on hand,	78 00
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	1,733 25
Office furniture,	119 73
Cash on hand,	944 95
Works improvement,	27,033 17
Total assets, as per books of the company,	\$195,972 67

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	36,000 00
Unpaid bills,	101 81
Deposits,	75 00
Unpaid dividends,	222 00
Interest accrued but not due,	300 00
Amounts due from the company, not included above,	133 39
Total liabilities, as per books of the company,	\$176,832 20
Profit and loss balance,	19,140 47
	\$195,972 67

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$14,937 25	
For distribution,	2,393 30	
management,	2,121 77	
taxes and incidentals,	1,627 57	
	\$21,079 89	

	DR.	CR.
Operating expenses (electric) :		
At station,	\$6,814 40	
For distribution,	2,627 17	
management,	1,752 29	
taxes and incidentals,	1,895 41	
	<hr/>	
	\$13,089 27	
Income from sale of gas,		\$24,857 72
residuals,		2,844 27
sale of electric light and power,		18,893 11
Balance to profit and loss :		
Gas,	6,622 10	
Electric,	5,803 84	
	<hr/>	
	\$46,595 10	\$46,595 10
PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1900,		\$16,434 64
Balance of gas manufacturing account,		6,622 10
Balance of electric manufacturing account,		5,803 84
Rents,		134 35
Jobbing,		45 91
Interest paid,	\$1,500 37	
Dividends declared,	8,400 00	
Balance June 30, 1901,	19,140 47	
	<hr/>	<hr/>
	\$29,040 84	\$29,040 84

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$72,574 92
Machinery and manufacturing appliances (gas),	81,872 94
Street mains (gas),	147,007 67
Meters (gas),	11,794 45
Due for gas,	33,368 59
Gas coal on hand,	1,576 78
Coke on hand,	378 00
Tar on hand,	1,412 00
Purifying materials on hand,	660 00
Other gas materials on hand,	838 00
Stoves on hand,	1,569 77
Real estate (electric),	18,000 00
Steam plant (electric),	46,975 23
Electric plant,	24,806 43
Electric lines,	63,925 92
Transformers,	8,036 00
Meters (electric),	7,576 58
Arc lamps,	4,116 49
Due for electric light and power,	9,939 02
Fuel on hand (electric),	97 40
Carbons on hand,	1,578 50
Oil and waste on hand,	150 00
Incandescent lamps on hand,	1,408 24
Globes on hand,	16 40
Other electric materials on hand,	1,809 49
Motors on hand,	225 15

Horses, wagons, etc.,	\$1,512 10
Sundry accounts due the company,	2,334 80
Office furniture,	927 37
Notes receivable,	26 05
Investments,	15,132 77

Total assets, as per books of the company, \$561,647 06

LIABILITIES.

Capital stock,	\$250,000 00
Bonds issued,	90,000 00
Notes payable,	7,649 85
Unpaid bills,	26,633 66
Deposits,	2,925 14
Unpaid dividends,	688 00
Interest due but not paid,	1,935 00
Premium account,	726 12

Total liabilities, as per books of the company, \$380,557 77

Profit and loss balance, 181,089 29

\$561,647 06

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$81,272 97	
For distribution,	28,045 13	
management,	8,116 16	
taxes and incidentals,	6,853 78	
	\$124,288 04	
Operating expenses (electric) :		
At station,	\$29,704 49	
For distribution,	24,686 94	
management,	4,653 95	
taxes and incidentals,	5,006 09	
	64,051 47	
Income from sale of gas,		\$142,840 45
residuals,		23,834 41
sale of electric light and power,		74,203 12
other sources (electric),		3,290 62
Balance to profit and loss :		
Gas,	42,386 82	
Electric,	13,442 27	
	\$244,168 60	\$244,168 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$172,199 76
Balance of gas manufacturing account,		42,386 82
Balance of electric manufacturing account,		13,442 27
Interest received,		357 09
Rents,		2,017 30
Other items of income,		32 30
Interest paid,	\$4,113 25	
Dividends declared,	20,000 00	
Depreciation,	19,741 68	
Old accounts,	5,491 32	
Balance June 30, 1901,	181,089 29	
	\$230,435 54	\$230,435 54

NILES TRUST ESTATE.

(Boston.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$4,298 39	
For distribution,	242 45	
taxes and incidentals,	6 50	
	<u>\$4,547 34</u>	
Income from sale of light and power,		\$5,827 60
other sources,		631 45
Balance to profit and loss,	1,911 71	
	<u>\$6,459 05</u>	<u>\$6,459 05</u>

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$22,000 00
Machinery and manufacturing appliances (gas),	35,310 92
Street mains (gas),	25,000 00
Meters (gas),	9,900 00
Due for gas,	5,974 38
Gas coal on hand,	5,218 50
Tar on hand,	681 20
Enrichers on hand,	123 59
Other gas materials on hand,	7,800 00
Stoves and gas fixtures on hand,	2,206 67
Real estate (electric),	10,500 00
Steam plant (electric),	42,500 00
Electric plant,	26,500 00
Electric lines,	21,500 00
Transformers,	11,008 00
Meters (electric),	12,478 00
Arc lamps,	9,000 00
Due for electric light and power,	5,535 55
Fuel on hand (electric),	579 00
Carbons on hand,	53 00
Incandescent lamps on hand,	5,000 00
Globes on hand,	500 00
Horses, wagons, etc.,	1,200 00
Sundry accounts due the company,	1,402 50
Office furniture,	800 00
Cash on hand,	717 68
Investments,	2,000 00
Total assets, as per books of the company,	<u>\$265,488 99</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	69,700 00
Deposits,	575 50
Total liabilities, as per books of the company,	<u>\$120,275 50</u>
Profit and loss balance,	145,213 49
	<u>\$265,488 99</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$33,421 06	
For distribution,	5,678 44	
management,	5,117 95	
taxes and incidentals,	1,686 62	
	<u>\$45,904 07</u>	
Operating expenses (electric) :		
At station,	\$22,724 42	
For distribution,	13,365 20	
management,	5,117 97	
taxes and incidentals,	1,439 46	
	<u>42,647 05</u>	
Income from sale of gas,		\$47,898 79
residuals,		8,846 40
sale of electric light and power,		65,998 41
Balance to profit and loss :		
Gas,	10,841 12	
Electric,	23,351 36	
	<u>\$122,743 60</u>	<u>\$122,743 60</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$125,947 22
Balance of gas manufacturing account,		10,841 12
Balance of electric manufacturing account,		23,351 36
Other items of income,		246 00
Interest paid,	\$3,072 21	
Dividends declared,	4,000 00	
Depreciation,	7,100 00	
Other items,	1,000 00	
Balance June 30, 1901,	145,213 49	
	<u>\$160,385 70</u>	<u>\$160,385 70</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$41,186 91
Steam plant,	30,224 37
Electric plant,	38,798 62
Electric lines,	29,479 00
Transformers,	5,457 83
Meters,	5,482 54
Arc lamps,	9,041 69
Due for light and power,	4,313 93
Fuel on hand,	92 00
Carbons on hand,	40 00
Oil and waste on hand,	20 00
Incandescent lamps on hand,	50 00
Globes on hand,	10 00
Other materials on hand,	155 00
Horses, wagons, etc.,	407 90
Sundry accounts due the company,	302 64
Office furniture,	87 40
Cash on hand,	5,971 51
Total assets, as per books of the company,	<u>\$171,121 34</u>

LIABILITIES.

Capital stock,	\$58,700 00
Bonds issued,	58,500 00
Unpaid bills,	172 15
Depreciation fund,	18,000 00

Total liabilities, as per books of the company,	\$135,372 15
Profit and loss balance,	35,749 19
	<hr/>
	\$171,121 34

MANUFACTURING ACCOUNT.

Operating expenses :	DR.	CR.
At station,	\$12,608 31	
For distribution,	4,099 69	
management,	2,433 99	
taxes and incidentals,	2,096 41	
	<hr/>	
	\$21,238 40	
Income from sale of light and power,		\$40,082 18
Balance to profit and loss,	18,843 78	
	<hr/>	<hr/>
	\$40,082 18	\$40,082 18

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$33,197 69
Balance of manufacturing account,		18,843 78
Rents,		709 75
Jobbing,		49 87
Interest paid,	\$3,529 90	
Dividends declared,	3,522 00	
Depreciation fund,	10,000 00	
Balance June 30, 1901,	35,749 19	
	<hr/>	<hr/>
	\$52,801 09	\$52,801 09

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$38,700 00
Machinery and manufacturing appliances,	6,000 00
Street mains,	24,000 00
Due for gas,	2,762 06
Gas coal on hand,	1,826 52
Coke on hand,	660 00
Tar on hand,	500 50
Enrichers on hand,	3 72
Purifying materials on hand,	200 00
Other materials on hand,	3,679 41
Stoves on hand,	460 27
Sundry accounts due the company,	5,476 20
Cash on hand,	24,617 50
Notes receivable,	1,000 00

Total assets, as per books of the company, \$109,886 18

LIABILITIES.

Capital stock,	\$75,000 00
Depreciation fund,	1,000 00
Total liabilities, as per books of the company,	\$76,000 00
Profit and loss balance,	33,886 18
	<u>\$109,886 18</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works,	\$20,611 59	
For distribution,	3,834 36	
management,	4,185 93	
taxes and incidentals,	1,384 75	
	<u>\$30,016 63</u>	
Income from sale of gas,		\$34,665 22
residuals,		5,348 72
other sources,		10 05
Balance to profit and loss,	10,007 36	
	<u>\$40,023 99</u>	<u>\$40,023 99</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$14,771 71
Balance of manufacturing account,		10,007 36
Interest received,		723 43
Rents,		286 00
Premium on sale of new stock,		5,000 00
Transfer from reserve account,		17,500 00
Interest paid,	\$62 50	
Dividends declared,	5,000 00	
Construction charged off,	8,916 33	
Other items,	423 49	
Balance June 30, 1901,	33,886 18	
	<u>\$48,288 50</u>	<u>\$48,288 50</u>

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$27,500 00
Machinery and manufacturing appliances,	3,945 09
Street mains,	13,734 25
Meters,	1,501 31
Due for gas,	1,853 25
Gas coal on hand,	1,976 90
Coke on hand,	41 29
Tar on hand,	423 00
Purifying materials on hand,	407 35
Other materials on hand,	272 86
Stoves on hand,	186 00
Fixtures on hand,	110 26
Sundry accounts due the company,	414 75
Office furniture,	188 86
Cash on hand,	10,046 34
Total assets, as per books of the company,	\$62,601 51
Profit and loss balance,	8,222 49
	<u>\$70,824 00</u>

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid dividends,	2,724 00
Total liabilities, as per books of the company,	<u>\$70,824 00</u>

MANUFACTURING ACCOUNT.

Operating expenses :	Dr.	Cr.
At works,	\$12,350 94	
For distribution,	461 96	
management,	2,919 48	
taxes and incidentals,	1,883 57	
	<u>\$17,615 95</u>	
Income from sale of gas,		\$25,682 02
residuals,		3,356 63
other sources,		121 00
Balance to profit and loss,	11,543 70	
	<u>\$29,159 65</u>	<u>\$29,159 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$14,841 97	
Balance of manufacturing account,		\$11,543 70
Rents,		243 27
Jobbing,		297 04
Interest paid,	27 83	
Dividends declared,	4,767 00	
Depreciation,	669 70	
Balance June 30, 1901,		8,222 49
	<u>\$20,306 50</u>	<u>\$20,306 50</u>

NORWOOD GAS LIGHT COMPANY.

ASSETS

Real estate,	\$3,000 00
Machinery and manufacturing appliances and street mains,	30,344 84
Meters,	1,826 43
Due for gas,	2,903 62
Gas coal on hand,	384 00
Purifying materials on hand,	25 00
Stoves on hand,	76 00
Cash on hand,	10 97
Street lighting plant,	2,853 10
Total assets, as per books of the company,	<u>\$41,423 96</u>

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	17,400 00
Total liabilities, as per books of the company,	<u>\$29,400 00</u>
Profit and loss balance,	12,023 96
	<u>\$41,423 96</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works,	\$9,759 26	
For distribution,	2,865 33	
management,	31 40	
taxes and incidentals,	473 70	
	<hr/>	
	\$13,129 69	
Income from sale of gas,		\$13,411 21
residuals,		1,437 50
other sources,		1,220 00
Balance to profit and loss,	2,939 02	
	<hr/>	<hr/>
	\$16,068 71	\$16,068 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$9,954 94
Balance of manufacturing account,		2,939 02
Interest paid,	\$870 00	
Balance June 30, 1901,	12,023 96	
	<hr/>	<hr/>
	\$12,893 96	\$12,893 96

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$54,845 65
Steam plant,	5,177 22
Electric plant,	5,738 67
Electric lines,	20,517 12
Transformers,	6,231 53
Meters,	794 77
Arc lamps,	2,205 13
Due for light and power,	945 97
Fuel on hand,	14 43
Carbons on hand,	15 20
Oil and waste on hand,	21 96
Incandescent lamps on hand,	142 05
Globes on hand,	15 21
Other materials on hand,	836 23
Fixtures on hand,	428 38
Horses, wagons, etc.,	206 65
Sundry accounts due the company,	14 13
Office furniture,	197 42
Cash on hand,	482 28
	<hr/>
Total assets, as per books of the company,	\$98,830 00

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	41,000 00
Unpaid bills,	13 20
Interest accrued but not due,	895 85
	<hr/>
Total liabilities, as per books of the company,	\$86,909 05
Profit and loss balance,	11,920 95
	<hr/>
	\$98,830 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$2,003 85	
For distribution,	1,460 79	
management,	1,868 28	
taxes and incidentals,	831 49	
	<u>\$6,164 41</u>	
Income from sale of light and power,		\$12,204 49
other sources,		76 11
Balance to profit and loss,	6,116 19	
	<u>\$12,280 60</u>	<u>\$12,280 60</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$9,636 98
Balance of manufacturing account,		6,116 19
Rents,		106 50
Jobbing,		30 14
Other items of income,		22 50
Interest paid,	\$2,172 93	
Dividends declared,	1,800 00	
Other items,	18 43	
Balance June 30, 1901,	11,920 95	
	<u>\$15,912 31</u>	<u>\$15,912 31</u>

GAS WORKS OF THE OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$6,554 98	
management,	611 00	
taxes and incidentals,	379 74	
	<u>\$7,545 72</u>	
Income from sale of gas,		\$7,603 17
residuals,		828 00
Balance to profit and loss,	885 45	
	<u>\$8,431 17</u>	<u>\$8,431 17</u>

PALMER.

(See CENTRAL MASSACHUSETTS ELECTRIC COMPANY.)

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

ASSETS.

Real estate,	\$11,000 00
Machinery and manufacturing appliances,	21,000 00
Street mains,	42,121 12
Meters,	2,404 50
Due for gas,	1,078 25
Stoves and fixtures on hand,	997 65
Horses, wagons, etc.,	100 00
Sundry accounts due the company,	84 50

Office furniture,	\$250 00
Cash on hand,	343 97
	<hr/>
Total assets, as per books of the company,	\$79,379 99

LIABILITIES.

Capital stock,	\$10,000 00
Bonds issued,	45,000 00
Notes payable,	5,500 00
Unpaid bills,	1,259 91
Depreciation fund,	300 00
	<hr/>
Total liabilities, as per books of the company,	\$62,059 91
Profit and loss balance,	17,320 08
	<hr/>
	\$79,379 99

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$473 73	
For distribution,	181 73	
management,	770 64	
taxes and incidentals,	523 27	
gas bought,	4,466 53	
	<hr/>	
	\$6,415 90	
Income from sale of gas,		\$8,665 34
Balance to profit and loss,	2,249 44	
	<hr/>	
	\$8,665 34	\$8,665 34

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$17,247 52
Balance of manufacturing account,		2,249 44
Jobbing,		123 12
Interest paid,	\$2,264 00	
Depreciation,	36 00	
Balance June 30, 1901,	17,320 08	
	<hr/>	<hr/>
	\$19,620 08	\$19,620 08

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$51,507 70
Machinery and manufacturing appliances,	43,391 36
Street mains,	19,110 00
Meters,	6,540 00
Due for gas,	4,813 64
Gas coal on hand,	1,257 75
Enrichers on hand,	644 52
Stoves on hand,	385 10
Cash on hand,	3,437 60
Notes receivable,	2,593 75
Investments,	2,450 00
	<hr/>
Total assets, as per books of the company,	\$136,131 42

LIABILITIES.

Capital stock,	\$62,500 00
Reserved fund,	40,000 00
Total liabilities, as per books of the company,	\$102,500 00
Profit and loss balance,	33,631 42
	<u>\$136,131 42</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$12,290 66	
For distribution,	2,049 47	
management,	5,177 25	
taxes and incidentals,	2,413 25	
	<u>\$21,930 63</u>	
Income from sale of gas,		\$34,243 83
other sources,		63 50
Balance to profit and loss,	12,376 70	
	<u>\$34,307 33</u>	<u>\$34,307 33</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$26,796 42
Balance of manufacturing account,		12,376 70
Interest received,		977 29
Rents,		48 00
Other items of income,		4 87
Dividends declared,	\$6,250 00	
Other items,	321 86	
Balance June 30, 1901,	33,631 42	
	<u>\$40,203 28</u>	<u>\$40,203 28</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$54,414 37
Steam plant,	46,958 69
Electric plant,	52,747 36
Electric lines,	37,926 24
Transformers,	13,392 82
Meters,	7,970 37
Arc lamps,	4,036 32
Steam heating plant,	5,365 86
Due for light and power,	8,715 51
Fuel on hand,	2,940 14
Carbons on hand,	27 33
Oil and waste on hand,	51 17
Incandescent lamps on hand,	12 26
Other materials on hand,	32 43
Motors on hand,	5,547 36
Fixtures on hand,	1,818 81
Sundry accounts due the company,	2,156 51
Office furniture,	340 31
Cash on hand,	1,443 57
Investments,	1,000 00
Total assets, as per books of the company,	<u>\$246,897 43</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	28,609 19
Unpaid bills,	4,346 94
Reserved fund,	795 00
Total liabilities, as per books of the company,	\$233,751 13
Profit and loss balance,	13,146 30
	<u>\$246,897 43</u>

MANUFACTURING ACCOUNT.

Operating expenses :	Dr.	Cr.
At station,	\$44,099 00	
For distribution,	9,863 16	
management,	7,531 85	
taxes and incidentals,	4,954 31	
	<u>\$66,448 32</u>	
Income from sale of light and power,		\$83,638 34
other sources,		3,075 83
Balance to profit and loss,	20,265 85	
	<u>\$86,714 17</u>	<u>\$86,714 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$11,399 59
Balance of manufacturing account,		20,265 85
Other items of income,		31 33
Interest paid,	\$5,463 33	
Dividends declared,	8,000 00	
Depreciation,	3,399 59	
Other items,	1,687 55	
Balance June 30, 1901,	13,146 30	
	<u>\$31,696 77</u>	<u>\$31,696 77</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$15,716 78
Steam plant,	45,914 64
Electric plant,	48,155 87
Electric lines,	33,532 12
Transformers,	2,036 51
Meters,	2,822 73
Arc lamps,	1,450 69
Patent rights,	8,000 00
Dne for light and power,	3,288 49
Fuel on hand,	1,050 00
Carbons on hand,	7 04
Oil and waste on hand,	132 20
Incandescent lamps on hand,	45 00
Other materials on hand,	849 41
Sundry accounts due the company,	210 44
Cash on hand,	566 63
Total assets, as per books of the company,	\$163,778 55
Profit and loss balance,	6,413 60
	<u>\$170,192 15</u>

LIABILITIES.

Capital stock,	\$90,000 00
Bonds issued,	58,000 00
Notes payable,	13,690 19
Unpaid bills,	6,761 96
Interest due but not paid,	1,740 00

Total liabilities, as per books of the company, \$170,192 15

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station,	\$13,248 24	
For distribution,	2,911 86	
management,	3,081 73	
taxes and incidentals,	1,255 10	
	\$20,496 93	
Income from sale of light and power,		\$26,524 84
Balance to profit and loss,	6,027 91	
	\$26,524 84	\$26,524 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$7,532 67	
Balance of manufacturing account,		\$6,027 91
Jobbing,		427 75
Interest paid,	4,082 86	
Other items,	1,253 73	
Balance June 30, 1901,		6,413 60
	\$12,869 26	\$12,869 26

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	2,196 36
Gas coal on hand,	402 12
Coke on hand,	56 17
Tar on hand,	132 73
Enrichers on hand,	15 15
Purifying materials on hand,	18 87
Other materials on hand,	28 90
Fixtures on hand,	81 60
Sundry accounts due the company,	397 69
Cash on hand,	809 31

Total assets, as per books of the company, \$44,138 90

Profit and loss balance, 86 73

\$44,225 63

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	4,000 00
Unpaid bills,	118 63
Unpaid dividends,	107 00

Total liabilities, as per books of the company, \$44,225 63

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses :			
At works,	\$5,309 46		
For distribution,	253 70		
management,	1,664 69		
taxes and incidentals,	610 65		
	<hr/>	\$7,838 50	
Income from sale of gas,			\$9,718 50
residuals,			825 00
Balance to profit and loss,		2,705 00	
		<hr/>	<hr/>
		\$10,543 50	\$10,543 50

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1900,			\$34 86
Balance of manufacturing account,			2,705 00
Interest received,			4 02
Interest paid,	\$137 67		
Dividends declared,	1,400 00		
Construction charged off,	1,032 16		
Other items,	260 78		
Balance June 30, 1901,			86 73
	<hr/>	<hr/>	<hr/>
		\$2,830 61	\$2,830 61

QUINCY.

(See CITIZENS GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.		
Real estate,		\$20,455 09
Steam plant,		25,635 66
Electric plant,		23,018 30
Electric lines,		75,241 86
Transformers,		12,051 38
Meters,		9,813 69
Arc lamps,		7,270 90
Due for light and power,		4,893 85
Fuel on hand,		100 00
Carbons on hand,		233 00
Oil and waste on hand,		49 50
Incandescent lamps on hand,		284 25
Globes on hand,		25 70
Other materials on hand,		284 20
Fixtures on hand,		2,585 93
Horses, wagons, etc.,		1,347 88
Sundry accounts due the company,		78 00
Office furniture,		100 00
Cash on hand,		1,690 16
		<hr/>
Total assets, as per books of the company,		\$185,159 35

LIABILITIES.

Capital stock,	\$89,700 00
Notes payable,	70,700 00
Unpaid bills,	10,894 49
Deposits,	497 00
Total liabilities, as per books of the company,	\$171,791 49
Profit and loss balance,	13,367 86
	<u>\$185,159 35</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$15,499 22		
For distribution, 7,591 01		
management, 4,242 48		
taxes and incidentals, 4,482 66		
	\$31,815 37	
Income from sale of light and power,		\$45,518 39
Balance to profit and loss,	13,703 02	
	<u>\$45,518 39</u>	<u>\$45,518 39</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$13,496 04
Balance of manufacturing account,		13,703 02
Rents,		264 44
Jobbing,		282 91
Interest paid, \$3,457 02		
Dividends declared, 4,485 00		
Depreciation, 6,436 53		
Balance June 30, 1901, 13,367 86		
	<u>\$27,746 41</u>	<u>\$27,746 41</u>

RANDOLPH ELECTRIC LIGHT COMPANY.

(Charles Doughty, Proprietor.)

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$6,113 26		
For distribution, 511 00		
taxes and incidentals, 780 13		
	\$7,404 39	
Income from sale of light and power,		\$9,773 96
other sources,		106 00
Balance to profit and loss,	2,475 57	
	<u>\$9,879 96</u>	<u>\$9,879 96</u>

RAWSON LIGHT AND POWER COMPANY.

(Leicester.)

ASSETS.

Real estate,	\$3,500 00
Steam plant,	2,050 00
Electric plant,	2,500 00
Electric lines,	8,006 55
Transformers,	2,181 93

Meters,	\$1,310 37
Water power,	1,200 00
Water wheels,	1,200 00
Due for light and power,	697 66
Incandescent lamps on hand,	231 70
Other materials on hand,	836 81
Fixtures on hand,	35 92
Sundry accounts due the company,	223 53
Cash on hand,	1,505 68
Insurance,	119 79

Total assets, as per books of the company, \$25,599 94

LIABILITIES.

Capital stock,	\$25,000 00
Unpaid bills,	112 35

Total liabilities, as per books of the company, \$25,112 35

Profit and loss balance, 487 59

\$25,599 94

MANUFACTURING ACCOUNT.

Operating expenses :	Dr.	Cr.
At station,	\$2,210 95	
For distribution,	4,136 77	
management,	1,528 05	
taxes and incidentals,	621 90	
	\$8,497 67	
Income from sale of light and power,		\$7,375 57
other sources,		330 64
Balance to profit and loss,		791 46
	\$8,497 67	\$8,497 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$1,129 25
Balance of manufacturing account,	\$791 46	
Interest received,		15 74
Jobbing account,		210 97
Other items,	76 91	
Balance June 30, 1901,	487 59	
	\$1,355 96	\$1,355 96

REVERE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	331,636 54
Street mains,	483,601 56

Meters,	\$114,859 08
Due for gas,	45,909 90
Purifying materials on hand,	147 00
Other materials on hand,	4,979 30
Stoves on hand,	90,594 60
Gas on hand,	254 40
Patent rights,	50,000 00
Horses, wagons, etc.,	376 25
Snndry accounts due the company,	7,504 45
Office furniture,	776 58
Cash on hand,	7,500 09
Works improvement,	7,943 99

Total assets, as per books of the company, \$1,262,449 65

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	225,447 57
Deposits,	8,884 70
Amounts due from the company, not included above,	247 03

Total liabilities, as per books of the company, \$834,579 30
Profit and loss balance, 427,870 35

\$1,262,449 65

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$3,504 38	
For distribution,	27,628 27	
management,	8,729 43	
taxes and incidentals,	18,559 79	
gas bought,	146,374 25	
	\$204,796 12	
Income from sale of gas,		\$240,665 31
Balance to profit and loss,	35,869 19	
	\$240,665 31	\$240,665 31

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$432,248 59
Balance of manufacturing account,		35,869 19
Interest received,		150 32
Rents,		1,792 41
Interest paid,	\$190 16	
Dividends declared,	42,000 00	
Balance June 30, 1901,	427,870 35	
	\$470,060 51	\$470,060 51

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$45,000 00
Steam plant,	60,000 00
Electric plant,	28,000 00
Electric lines,	95,000 00

Transformers,	\$8,000 00
Meters,	19,000 00
Arc lamps,	9,000 00
Due for light and power,	9,207 06
Fuel on hand,	2,805 52
Carbons on hand,	199 50
Incandescent lamps on hand,	1,057 19
Globes on hand,	85 00
Other materials on hand,	2,347 18
Machinery on hand,	500 00
Horses, wagons, etc.,	950 00
Sundry accounts due the company,	2,320 11
Cash on hand,	3,440 65
Notes receivable,	7 75
Investments,	6,506 87
Total assets, as per books of the company,	<u>\$293,426 83</u>

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	6,100 00
Notes payable,	73,000 00
Unpaid bills,	8,811 08
Deposits,	212 52
Reserved fund,	13,346 00
Depreciation fund,	8,000 00
Total liabilities, as per books of the company,	<u>\$284,469 60</u>
Profit and loss balance,	8,957 23
	<u>\$293,426 83</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$81,048 36	
For distribution,	23,309 34	
management,	9,491 45	
taxes and incidentals,	7,683 52	
	<u>\$71,532 67</u>	
Income from sale of light and power,		\$97,628 43
other sources,		453 76
Balance to profit and loss,	26,549 52	
	<u>\$98,082 19</u>	<u>\$98,082 19</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$17,852 92
Balance of manufacturing account,		26,549 52
Interest received,		2,137 55
Reappraisal of lines and meters,		4,911 52
Jobbing,		1,203 12
Other items of income,		252 50
Interest paid,	\$6,389 72	
Dividends declared,	14,000 00	
Depreciation fund,	9,109 91	
Depreciation,	14,450 27	
Balance June 30, 1901,	8,957 23	
	<u>\$52,907 13</u>	<u>\$52,907 13</u>

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$135,641 42
Machinery and manufacturing appliances,	56,500 00
Street mains,	137,500 57
Meters,	18,186 15
Due for gas,	13,253 52
Gas coal on hand,	3,975 35
Coke on hand,	350 00
Tar on hand,	3,324 00
Enrichers on hand,	404 23
Purifying materials on hand,	74 00
Other materials on hand,	1,828 21
Stoves on hand,	614 32
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	3,047 63
Office furniture,	200 00
Cash on hand,	26,599 53
Investments,	3,463 00
Total assets, as per books of the company,	<u>\$405,461 93</u>

LIABILITIES.

Capital stock,	\$300,000 00
Deposits,	537 00
Amounts due from the company, not included above,	2,755 78
Total liabilities, as per books of the company,	<u>\$303,292 78</u>
Profit and loss balance,	102,169 15
	<u>\$405,461 93</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$41,663 93	
For distribution,	5,232 78	
management,	7,592 32	
taxes and incidentals,	8,450 99	
	<u>\$62,940 02</u>	
Income from sale of gas,		\$79,068 74
residuals,		12,687 77
Balance to profit and loss,	28,816 49	
	<u>\$91,756 51</u>	<u>\$91,756 51</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$91,801 42
Balance of manufacturing account,		28,816 49
Rents,		262 60
Jobbing,		63 43
Other items of income,		35 68
Dividends declared,	\$18,000 00	
Other items,	810 47	
Balance June 30, 1901,	102,169 15	
	<u>\$120,979 62</u>	<u>\$120,979 62</u>

SHELBURNE FALLS ELECTRIC LIGHT AND POWER COMPANY.

(C. H. Wilcox and E. J. Halligan, Owners.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$1,236 24	
For distribution,	746 05	
management,	36 23	
taxes and incidentals,	271 54	
	<hr/>	
	\$2,290 06	
Income from sale of light and power,		\$4,068 33
other sources,		12 15
Balance to profit and loss,	1,790 42	
	<hr/>	
	\$4,080 48	\$4,080 48

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$35,578 23
Steam plant,	73,224 23
Electric plant,	54,940 43
Electric lines,	146,807 21
Transformers,	10,142 68
Meters,	11,519 78
Arc lamps,	15,990 75
Due for light and power,	8,570 20
Fuel on hand,	1,366 20
Carbons on hand,	543 31
Oil and waste on hand,	227 53
Incandescent lamps on hand,	879 45
Globes on hand,	118 43
Other materials on hand,	3,167 52
Fixtures on hand,	800 00
Horses, wagons, etc.,	982 99
Sundry accounts due the company,	847 84
Office furniture,	500 00
Cash on hand,	4,396 61
Insurance and interest,	1,427 59
	<hr/>
Total assets, as per books of the company,	\$372,030 98

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	50,000 00
Notes payable,	93,500 00
Unpaid bills,	12,089 32
Deposits,	454 01
Interest accrued but not due,	416 67
Amounts due from the company, not included above,	1,274 37
	<hr/>
Total liabilities, as per books of the company,	\$357,734 37
Profit and loss balance,	14,296 61
	<hr/>
	\$372,030 98

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$42,081 49	
For distribution,	16,676 50	
management,	6,414 65	
taxes and incidentals,	4,884 66	
current bought,	5,167 70	
	<hr/>	
	\$75,225 00	
Income from sale of light and power,		\$107,771 69
other sources,		369 04
Balance to profit and loss,	32,915 73	
	<hr/>	
	\$108,140 73	\$108,140 73

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$14,165 75
Balance of manufacturing account,		32,915 73
Interest paid,	\$6,277 88	
Dividends declared,	8,000 00	
Depreciation,	18,000 00	
Other items,	506 99	
Balance June 30, 1901,	14,296 61	
	<hr/>	
	\$47,081 48	\$47,081 48

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery and manufacturing appliances and street mains,	369,606 49
Meters,	50,922 78
Due for gas,	22,859 87
Coke on hand,	173 55
Gas on hand,	141 60
Purifying materials on hand,	62 20
Other materials on hand,	8,977 42
Stoves on hand,	29,213 99
Patent rights,	25,000 00
Horses, wagons and furniture,	308 49
Sundry accounts due the company,	2,737 83
Cash on hand,	5,137 57
Notes receivable,	1,373 55
Works improvement,	9,466 61
Investments,	20,000 00
	<hr/>
Total assets, as per books of the company,	\$746,927 71

LIABILITIES.

Capital stock,	\$440,000 00
Unpaid bills,	170,997 02
Deposits,	2,424 20
	<hr/>
Total liabilities, as per books of the company,	\$613,421 22
Profit and loss balance,	133,506 49
	<hr/>
	\$746,927 71

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$36 26	
For distribution,	15,060 31	
management,	5,653 51	
taxes and incidentals,	10,199 90	
gas bought,	74,335 80	
	<hr/>	
	\$105,285 78	
Income from sale of gas,		\$121,417 18
Balance to profit and loss,	16,131 40	
	<hr/>	<hr/>
	\$121,417 18	\$121,417 18

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$140,267 84
Balance of manufacturing account,		16,131 40
Interest received,		107 80
Rents,		1,310 00
Interest paid,	\$110 55	
Dividends declared,	24,200 00	
Balance June 30, 1901,	133,506 49	
	<hr/>	<hr/>
	\$157,817 04	\$157,817 04

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$7,468 65
Machinery and manufacturing appliances (gas),	12,701 99
Street mains (gas),	6,518 22
Meters (gas),	2,085 83
Due for gas,	423 87
Gas coal on hand,	32 50
Enrichers on hand,	229 50
Other gas materials on hand,	88 82
Stoves on hand,	179 20
Gas fixtures on hand,	206 05
Real estate (electric),	8,670 40
Steam plant (electric),	20,762 42
Electric plant,	13,621 56
Electric lines,	10,584 90
Transformers,	1,522 61
Meters (electric),	1,104 37
Arc lamps,	4,473 77
Due for electric light and power,	648 29
Fuel on hand (electric),	470 00
Carbons on hand,	20 90
Oil and waste on hand,	46 12
Incandescent lamps on hand,	75 70
Other electric materials on hand,	608 14
Horses, wagons, etc.,	39 00
Sundry accounts due the company,	51 66
Office furniture,	150 50
Cash on hand,	1,129 02

Total assets, as per books of the company, \$93,913 99

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	35,000 00
Notes payable,	7,500 00
Unpaid bills,	1,406 86

Total liabilities, as per books of the company,	\$93,906 86
Profit and loss balance,	7 13

\$93,913 99

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$2,266 66	
For distribution,	106 62	
management,	260 26	
taxes and incidentals,	564 90	
	<u>3,198 44</u>	
Operating expenses (electric) :		
At station,	\$14,021 98	
For distribution,	1,219 45	
management,	520 52	
taxes and incidentals,	1,129 84	
	<u>16,891 79</u>	
Income from sale of gas,		\$5,558 01
residuals,		3 40
other sources (gas),		71 00
sale of electric light and power,		19,835 37
Balance to profit and loss :		
Gas,	2,433 97	
Electric,	2,943 58	
	<u>\$25,467 78</u>	<u>\$25,467 78</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$3,151 53
Balance of gas manufacturing account,		2,433 97
Balance of electric manufacturing account,		2,943 58
Interest paid,	\$1,981 57	
Dividends declared,	2,250 00	
Depreciation,	4,290 38	
Balance June 30, 1901,	7 13	
	<u>\$8,529 08</u>	<u>\$8,529 08</u>

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,089 29
Electric lines,	2,263 00
Transformers,	1,135 00
Meters,	263 00
Due for light and power,	597 34
Total assets, as per books of the company,	\$10,597 34

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	3,597 34
Total liabilities, as per books of the company,	<u>\$10,597 34</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$3,343 32	
For distribution,	648 45	
management,	34 38	
taxes and incidentals,	113 64	
	<u>\$4,139 79</u>	
Income from sale of light and power,		\$4,371 72
Balance to profit and loss,	231 93	
	<u>\$4,371 72</u>	<u>\$4,371 72</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$231 93
Interest paid,	\$231 93	
	<u>\$231 93</u>	<u>\$231 93</u>

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$20,760 73
Machinery and manufacturing appliances (gas),	78,527 23
Street mains (gas),	36,216 81
Meters (gas),	3,704 02
Due for gas,	1,278 49
Gas coal on hand,	228 58
Enrichers on hand,	200 00
Purifying materials on hand,	31 50
Other gas materials on hand,	50 00
Stoves on hand,	2,000 00
Gas fixtures on hand,	500 00
Real estate (electric),	8,000 00
Steam plant (electric),	4,740 00
Electric plant,	7,000 00
Electric lines,	5,000 00
Arc lamps,	3,000 00
Due for electric light and power,	453 60
Fuel on hand (electric),	200 00
Carbons on hand,	20 00
Oil and waste on hand,	20 00
Globes on hand,	30 00
Office furniture,	100 00
Cash on hand,	2,015 10
Investments,	2,000 00
Total assets, as per books of the company,	<u>\$176,076 06</u>

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	59,950 00
Notes payable,	28,929 61
Unpaid bills,	560 96
Interest accrued but not due,	1,315 37
Total liabilities, as per books of the company,	\$175,755 94
Profit and loss balance,	320 12
	<u>\$176,076 06</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$4,295 14	
For distribution,	1,183 24	
management,	217 28	
taxes and incidentals,	524 34	
	<u>\$6,220 00</u>	
Operating expenses (electric) :		
At station,	\$2,079 09	
For distribution,	492 39	
management,	92 77	
taxes and incidentals,	406 42	
	<u>3,070 67</u>	
Income from sale of gas,		\$9,036 48
sale of electric light and power,		5,243 91
Balance to profit and loss :		
Gas,	2,816 48	
Electric,	2,173 24	
	<u>\$14,280 39</u>	<u>\$14,280 39</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$95 35	
Balance of gas manufacturing account,		\$2,816 48
Balance of electric manufacturing account,		2,173 24
Interest received,		50 00
Rents,		95 00
Interest paid,	4,141 51	
Other items,	577 74	
Balance June 30, 1901,	320 12	
	<u>\$5,134 72</u>	<u>\$5,134 72</u>

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$146,937 76
Machinery and manufacturing appliances,	156,093 55
Street mains,	183,503 02
Meters,	42,967 82
Due for gas,	15,961 89

Gas coal on hand,	\$20,363 28
Coke on hand,	2,131 62
Tar on hand,	2,250 00
Enrichers on hand,	1,754 27
Purifying materials on hand,	59 89
Other materials on hand,	3,542 14
Stoves on hand,	974 63
Fixtures on hand,	841 20
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	9,041 38
Office furniture,	2,500 00
Cash on hand,	25,723 17
Notes receivable,	188 16
Steam heating,	35,749 30
Investments,	83,750 00

Total assets, as per books of the company, \$735,833 08

LIABILITIES.

Capital stock,	\$500,000 00
Deposits,	10,079 24
Extension reserve,	56,748 32
Reserved fund,	15,313 46
Amounts due from the company, not included above,	9,340 69

Total liabilities, as per books of the company, \$591,481 71
Profit and loss balance, 144,351 37

\$735,833 08

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, \$112,875 47		
For distribution, 11,190 65		
management, 15,956 05		
taxes and incidentals, 11,051 19		
	\$151,073 36	
Income from sale of gas,		\$189,329 36
residuals,		30,980 30
other sources,		282 00
Balance to profit and loss, 69,518 30		
	\$220,591 66	\$220,591 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$116,082 36
Balance of manufacturing account,		69,518 30
Interest received,		3,007 10
Rents,		1,227 23
Other items of income,		2,402 58
Interest paid, \$417 27		
Dividends declared, 32,500 00		
Depreciation, 2,171 29		
Reserve funds, 12,774 53		
Other items, 23 11		
Balance June 30, 1901, 144,351 37		
	\$192,237 57	\$192,237 57

STEAM AND POWER COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At station,	\$7,306 00		
		\$7,306 00	
Income from sale of light and power,			\$8,053 00
Balance to profit and loss,		747 00	
		<u>\$8,053 00</u>	<u>\$8,053 00</u>

STONEHAM.

(See PEOPLES GAS AND ELECTRIC COMPANY.)

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.		
Real estate (gas),		\$3,089 19
Machinery and manufacturing appliances (gas),		2,577 27
Street mains (gas),		5,709 63
Meters (gas),		1,000 93
Due for gas,		633 30
Enrichers on hand,		310 50
Other gas materials on hand,		25 00
Stoves on hand,		15 00
Gas fixtures on hand,		10 00
Real estate (electric),		3,089 19
Steam plant (electric),		7,738 77
Electric plant,		5,719 20
Electric lines,		6,624 13
Transformers,		1,181 15
Meters (electric),		541 74
Arc lamps,		2,239 13
Due for electric light and power,		388 39
Fuel on hand (electric),		211 25
Carbons on hand,		49 55
Oil and waste on hand,		8 00
Incandescent lamps on hand,		7 65
Globes on hand,		12 00
Other electric materials on hand,		416 00
Sundry accounts due the company,		247 61
Office furniture,		97 77
Cash on hand,		806 74
Total assets, as per books of the company,		<u>\$42,749 09</u>
Profit and loss balance,		3,286 25
		<u>\$46,035 34</u>
LIABILITIES.		
Capital stock,		\$24,000 00
Bonds issued,		18,000 00
Notes payable,		600 00
Unpaid bills,		2,797 84
Amounts due from the company, not included above,		637 50
Total liabilities, as per books of the company,		<u>\$46,035 34</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$2,639 27	
For distribution,	24 21	
management,	457 90	
taxes and incidentals,	388 16	
	<u>3,509 54</u>	
Operating expenses (electric) :		
At station,	\$2,296 00	
For distribution,	229 66	
management,	457 90	
taxes and incidentals,	357 80	
	<u>3,341 36</u>	
Income from sale of gas,		\$3,808 45
sale of electric light and power,		3,743 23
Balance to profit and loss :		
Gas,	298 91	
Electric,	401 87	
	<u>\$7,551 68</u>	<u>\$7,551 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$3 13	
Balance of gas manufacturing account,		\$298 91
Balance of electric manufacturing account,		401 87
Interest paid,	546 76	
Depreciation,	2,400 00	
Other items,	1,037 14	
Balance June 30, 1901,		3,286 25
	<u>\$3,987 03</u>	<u>\$3,987 03</u>

SUBURBAN GAS AND ELECTRIC COMPANY.

(Revere and Winthrop.)

ASSETS.

Street mains (gas),	\$42,729 70
Gas meters and stoves on hand,	2,027 61
Real estate (electric),	33,337 19
Steam plant (electric),	36,875 49
Electric plant,	28,709 57
Electric lines,	49,387 78
Transformers,	15,263 34
Meters (electric),	12,724 87
Arc lamps,	16,424 85
Due for electric light and power,	8,343 98
Fuel on hand (electric),	85 00
Carbons on hand,	72 67
Incandescent lamps on hand,	802 66
Globes on hand,	22 11
Other electric materials on hand,	4,569 13
Electric fixtures on hand,	492 01
Horses, wagons, etc.,	1,461 35
Sundry accounts due the company,	31,481 79
Office furniture,	928 68
Cash on hand,	7,260 05
Total assets, as per books of the company,	<u>\$292,999 83</u>

LIABILITIES.

Capital stock,	\$185,000 00
Notes payable,	68,000 00
Unpaid bills,	26,887 79
Deposits,	3,321 00

Total liabilities, as per books of the company,	\$283,208 79
Profit and loss balance,	9,791 04

\$292,999 83

MANUFACTURING ACCOUNT.

Operating expenses:

	DR.	CR.
At station,	\$16,809 32	
For distribution,	16,606 13	
management,	6,286 18	
taxes and incidentals,	2,831 36	
	<u>\$42,532 99</u>	
Income from sale of light and power,		\$51,224 58
Balance to profit and loss,	8,691 59	

\$51,224 58 \$51,224 58

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$8,155 11
Balance of manufacturing account,		8,691 59
Interest received,		459 26
Jobbing,		42 98
Interest paid,	\$157 90	
Dividends declared,	7,400 00	
Balance June 30, 1901,	9,791 04	
	<u>\$17,348 94</u>	<u>\$17,348 94</u>

SUBURBAN LIGHT AND POWER COMPANY.

(Boston.)

ASSETS.

Real estate,	\$12,158 44
Steam plant,	50,918 70
Electric plant,	198,219 06
Electric lines,	19,292 18
Transformers,	9,884 74
Meters,	18,635 31
Arc lamps,	6,174 88
Patent rights,	75,000 00
Due for light and power,	17,998 90
Fuel on hand,	103 50
Carbons on hand,	459 79
Oil and waste on hand,	59 39
Incandescent lamps on hand,	1,156 65
Globes on hand,	185 24
Other materials on hand,	2,169 72
Horses, wagons, etc.,	464 00
Sundry accounts due the company,	326 86
Office furniture,	1,100 18

Cash on hand,	\$2,223 38
Insurance and telephone,	1,446 54
<hr/>	
Total assets, as per books of the company,	\$417,977 46

LIABILITIES.

Capital stock,	\$174,400 00
Bonds issued,	103,500 00
Notes payable,	35,000 00
Unpaid bills,	7,987 12
Deposits,	319 00
Interest accrued but not due,	2,268 45
Amounts due from the company, not included above,	7,694 14
<hr/>	
Total liabilities, as per books of the company,	\$331,168 71
Profit and loss balance,	86,808 75
<hr/>	
	\$417,977 46

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$53,399 15		
For distribution, 24,837 61		
management, 8,665 96		
taxes and incidentals, 7,372 44		
	<hr/>	
	\$94,275 16	
Income from sale of light and power,		\$108,984 47
other sources,		11,061 36
Balance to profit and loss,	25,770 67	
	<hr/>	
	\$120,045 83	\$120,045 83

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$69,901 66
Balance of manufacturing account,		25,770 67
Interest paid, \$8,776 70		
Other items, 86 88		
Balance June 30, 1901, 86,808 75		
	<hr/>	<hr/>
	\$95,672 33	\$95,672 33

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$52,000 00
Machinery and manufacturing appliances,	164,735 31
Due for gas,	12,464 16
Gas coal on hand,	5,970 00
Tar on hand,	800 00
Enrichers on hand,	277 20
Purifying materials on hand,	197 00
Other materials on hand,	204 00
Stoves on hand,	1,993 25
Fixtures on hand,	2,980 01
Sundry accounts due the company,	3,332 25
Cash on hand,	50,839 39
<hr/>	
Total assets, as per books of the company,	\$295,792 57

LIABILITIES.

Capital stock,	\$160,000 00
Bonds issued,	80,000 00
Deposits,	167 00
Total liabilities, as per books of the company,	\$240,167 00
Profit and loss balance,	55,625 57
	<u>\$295,792 57</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$41,224 95	
For distribution,	4,079 14	
management,	7,092 56	
taxes and incidentals,	2,937 85	
	<u>\$58,334 50</u>	
Income from sale of gas,		\$64,818 50
residuals,		6,532 00
Balance to profit and loss,	13,016 00	
	<u>\$71,350 50</u>	<u>\$71,350 50</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$57,608 55
Balance of manufacturing account,		13,016 00
Interest received,		1,094 96
Rents,		127 50
Other items of income,		39 94
Dividends declared,	\$8,800 00	
Construction charged off,	6,087 42	
Depreciation,	683 96	
Other items,	690 00	
Balance June 30, 1901,	55,625 57	
	<u>\$71,886 95</u>	<u>\$71,886 95</u>

TOWNSEND ELECTRIC PLANT.

(See ADAMS, U. S.)

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY.

(Franklin.)

ASSETS.

Real estate,	\$4,833 50
Steam plant,	12,472 37
Electric plant,	8,834 54
Electric lines,	30,742 36
Transformers,	3,935 22
Meters,	2,380 56
Arc lamps,	3,233 40

Due for light and power,	\$1,671 76
Fuel on hand,	175 00
Carbons on hand,	15 00
Oil and waste on hand,	6 75
Incandescent lamps on hand,	35 00
Globes on hand,	15 00
Other materials on hand,	592 85
Horses, wagons, etc.,	807 80
Office furniture,	47 32
Cash on hand,	789 13
Insurance, interest and taxes,	190 31
Total assets, as per books of the company,	<u>\$70,777 87</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	12,000 00
Unpaid bills,	631 18
Total liabilities, as per books of the company,	<u>\$62,631 18</u>
Profit and loss balance,	8,146 69
	<u>\$70,777 87</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station,	\$8,396 78	
For distribution,	430 93	
taxes and incidentals,	1,166 93	
	<u>\$9,994 64</u>	
Income from sale of light and power,		\$12,281 39
Balance to profit and loss,	2,286 75	
	<u>\$12,281 39</u>	<u>\$12,281 39</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$8,130 06
Balance of manufacturing account,		2,286 75
Interest received,		100 00
Jobbing,		220 01
Interest paid,	\$2,452 80	
Depreciation,	37 00	
Other items,	100 33	
Balance June 30, 1901,	8,146 69	
	<u>\$10,736 82</u>	<u>\$10,736 82</u>

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Real estate,	\$193,660 06
Steam plant,	78,665 59
Electric plant,	203,548 66
Electric lines,	200,052 19
Transformers,	25,220 55
Meters,	17,194 16
Arc lamps,	27,723 35
Due for light and power,	36,154 78

Fuel on hand,	\$348 25
Carbons on hand,	400 05
Incandescent lamps on hand,	6,820 75
Globes on hand,	630 20
Other materials on hand,	1,505 88
Motors on hand,	13,794 30
Horses, wagons, etc.,	694 00
Sundry accounts due the company,	5,384 04
Office furniture,	500 00
Cash on hand,	2,213 28
Sinking fund account,	27,000 00
Indian Orchard stock,	240,600 00
Total assets, as per books of the company,	\$1,082,110 09

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	200,000 00
Notes payable,	75,000 00
Unpaid bills,	15,619 25
Deposits,	304 20
Stock subscriptions,	75,375 00
Reserved fund,	8,114 53
Depreciation fund,	150,000 00
Sinking fund installments paid,	27,000 00
Total liabilities, as per books of the company,	\$1,051,412 98
Profit and loss balance,	30,697 11
	\$1,082,110 09

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$52,908 74	
For distribution,	43,234 75	
management,	21,473 04	
taxes and incidentals,	18,884 43	
	\$136,500 96	
Income from sale of light and power,		\$231,151 99
other sources,		827 04
Balance to profit and loss,	95,478 07	
	\$231,979 03	\$231,979 03

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$37,988 55
Balance of manufacturing account,		95,478 07
Rents,		625 37
Dividends on Indian Orchard stock,		10,910 00
Other items of income,		44 57
Interest paid,	\$14,392 18	
Dividends declared,	40,000 00	
Premium on Indian Orchard stock,	11,200 00	
Sinking fund installments paid,	27,000 00	
Depreciation fund,	20,000 00	
Other items,	1,757 27	
Balance June 30, 1901,	30,697 11	
	\$145,046 56	\$145,046 56

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$28,652 27
Steam plant,	19,636 85
Electric plant,	13,072 56
Electric lines,	42,767 38
Transformers,	10,911 76
Meters,	4,023 42
Arc lamps,	4,746 09
Works improvement,	20,000 00
Due for light and power,	2,410 63
Fuel on hand,	3,067 54
Carbons on hand,	13 20
Oil and waste on hand,	20 27
Incandescent lamps on hand,	538 25
Globes on hand,	31 75
Other materials on hand,	373 05
Horses, wagons, etc.,	1,135 58
Sundry accounts due the company,	91 58
Office furniture,	110 53
Cash on hand;	205 58
Notes receivable,	151 89
Insurance,	229 58
Interest,	856 64
Total assets, as per books of the company,	<u>\$153,046 40</u>

LIABILITIES.

Capital stock,	\$39,400 00
Notes payable,	89,500 00
Unpaid bills,	18,959 14
Total liabilities, as per books of the company,	<u>\$147,859 14</u>
Profit and loss balance,	5,187 26
	<u>\$153,046 40</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$8,035 85	
For distribution,	1,468 40	
management,	839 92	
taxes and incidentals,	881 30	
	<u>\$11,225 47</u>	
Income from sale of light and power,		\$13,224 69
Balance to profit and loss,	1,999 22	
	<u>\$13,224 69</u>	<u>\$13,224 69</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$6,178 80
Balance of manufacturing account,		1,999 22
Interest paid,	\$2,990 76	
Balance June 30, 1901,	5,187 26	
	<u>\$8,178 02</u>	<u>\$8,178 02</u>

WALPOLE ELECTRIC PLANT.

(See BRADFORD LEWIS & SON.)

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$32,950 00
Machinery and manufacturing appliances (gas),	65,000 00
Street mains (gas),	40,000 00
Meters (gas),	6,000 00
Due for gas,	4,319 04
Gas coal on hand,	5,392 96
Coke on hand,	27 56
Tar on hand,	921 50
Enrichers on hand,	247 21
Purifying materials on hand,	306 00
Other gas materials on hand,	1,043 89
Stoves on hand,	673 95
Gas fixtures on hand,	50 00
Real estate (electric),	43,000 00
Steam plant (electric),	15,000 00
Electric plant,	13,851 41
Electric lines,	31,556 91
Transformers,	4,273 01
Meters (electric),	6,396 74
Arc lamps,	1,921 06
Due for electric light and power,	7,650 72
Fuel on hand (electric),	4,271 48
Carbons on hand,	73 00
Oil and waste on hand,	34 35
Incandescent lamps on hand,	174 55
Globes on hand,	27 72
Other electric materials on hand,	647 44
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	1,734 03
Office furniture,	981 50
Cash on hand,	644 27

Total assets, as per books of the company, \$289,670 30

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	50,000 00
Notes payable,	28,500 00
Reserved fund,	7,000 00

Total liabilities, as per books of the company, \$260,500 00

Profit and loss balance, 29,170 30

\$289,670 30

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$28,441 20	
For distribution,	6,843 28	
management,	4,569 02	
taxes and incidentals,	3,511 97	
	<u>\$43,365 47</u>	
Operating expenses (electric) :		
At station,	\$27,925 48	
For distribution,	7,399 05	
management,	4,950 81	
taxes and incidentals,	4,226 33	
	<u>44,501 67</u>	
Income from sale of gas,		\$48,489 41
residuals,		10,476 09
sale of electric light and power,		63,087 05
Balance to profit and loss :		
Gas,	15,600 03	
Electric,	18,585 38	
	<u>\$122,052 55</u>	<u>\$122,052 55</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$12,353 36
Balance of gas manufacturing account,		15,600 03
Balance of electric manufacturing account,		18,585 38
Jobbing,		133 93
Premium on stock sold,		3,504 00
Other items of income,		1,000 00
Interest paid,	\$3,506 40	
Dividends declared,	10,500 00	
Depreciation,	7,506 42	
Other items,	493 58	
Balance June 30, 1901,	<u>29,170 30</u>	
	<u>\$51,176 70</u>	<u>\$51,176 70</u>

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,900 73
Steam plant,	7,705 40
Electric plant,	6,981 46
Electric lines,	10,531 66
Transformers,	2,605 25
Meters,	1,223 00
Arc lamps,	3,926 00
Due for light and power,	808 54
Fuel on hand,	316 20
Carbons on hand,	42 75
Oil and waste on hand,	30 50
Incandescent lamps on hand,	112 81
Globes on hand,	13 05
Other materials on hand,	232 92
Sundry accounts due the company,	30 00
Office furniture,	271 02
Cash on hand,	367 94
Insurance,	100 00
Total assets, as per books of the company,	<u>\$40,199 23</u>

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	6,500 00
Depreciation fund,	1,110 60
Total liabilities, as per books of the company,	\$37,610 60
Profit and loss balance,	2,588 63
	<u>\$40,199 23</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$4,868 67	
For distribution,	981 05	
management,	319 21	
taxes and incidentals,	738 58	
	<u>\$6,907 51</u>	
Income from sale of light and power,		\$10,311 83
Balance to profit and loss,	3,404 32	
	<u>\$10,311 83</u>	<u>\$10,311 83</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$3,254 07
Balance of manufacturing account,		3,404 32
Interest paid,	\$419 76	
Dividends declared,	1,650 00	
Depreciation,	2,000 00	
Balance June 30, 1901,	2,588 63	
	<u>\$6,658 39</u>	<u>\$6,658 39</u>

WARE.

(See OTIS COMPANY, GAS WORKS OF THE.)

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$13,500 00
Machinery and manufacturing appliances (gas),	13,600 00
Street mains (gas),	12,000 00
Meters (gas),	3,400 00
Due for gas,	1,109 95
Gas coal on hand,	246 00
Enrichers on hand,	213 75
Other gas materials on hand,	293 40
Stoves on hand,	163 12
Gas fixtures on hand,	53 94
Real estate (electric),	10,245 59
Steam plant (electric),	12,700 00
Electric plant,	14,200 00
Electric lines,	8,000 00
Transformers,	1,750 00
Meters (electric),	1,056 00
Arc lamps,	2,700 00
Due for electric light and power,	2,606 62
Fuel on hand (electric),	1,139 00

Carbons on hand,	\$25 60
Oil and waste on hand,	28 45
Incandescent lamps on hand,	387 11
Globes on hand,	41 69
Other electric materials on hand,	251 82
Electric fixtures on hand,	215 28
Sundry accounts due the company,	576 77
Office furniture,	309 11
Cash on hand,	222 08
Total assets, as per books of the company,	<u>\$101,035 28</u>

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	25,000 00
Notes payable,	26,300 00
Unpaid bills,	3,736 31
Interest due but not paid,	225 00
Interest accrued but not due,	505 84
Total liabilities, as per books of the company,	<u>\$100,767 15</u>
Profit and loss balance,	268 13
	<u>\$101,035 28</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$3,103 09	
For distribution,	59 39	
management,	660 40	
taxes and incidentals,	305 78	
	<u>\$4,128 66</u>	
Operating expenses (electric) :		
At station,	\$8,732 81	
For distribution,	1,334 55	
management,	1,213 21	
taxes and incidentals,	969 56	
	<u>12,250 13</u>	
Income from sale of gas,		\$6,490 41
residuals,		11 20
other sources (gas),		26 60
sale of electric light and power,		16,603 05
Balance to profit and loss :		
Gas,	2,399 55	
Electric,	4,352 92	
	<u>\$23,131 26</u>	<u>\$23,131 26</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$268 75
Balance of gas manufacturing account,		2,399 55
Balance of electric manufacturing account,		4,352 92
Rents,		29 20
Interest paid,	\$2,195 39	
Dividends declared,	2,250 00	
Depreciation,	2,080 78	
Other items,	356 12	
Balance June 30, 1901,	268 13	
	<u>\$7,150 42</u>	<u>\$7,150 42</u>

WESTBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,124 12
Steam plant,	7,397 51
Electric plant,	13,940 67
Electric lines,	15,559 22
Transformers,	5,256 57
Meters,	4,277 25
Arc lamps,	1,200 61
Due for light and power,	2,375 34
Fuel on hand,	107 79
Carbons on hand,	12 08
Oil and waste on hand,	32 50
Incandescent lamps on hand,	249 02
Globes on hand,	49 40
Other materials on hand,	1,068 75
Sundry accounts due the company,	653 42
Office furniture,	362 98
Cash on hand,	1,233 88
Total assets, as per books of the company,	<u>\$59,901 11</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	20,000 00
Unpaid bills,	736 34
Interest accrued but not due,	333 34
Amounts due from the company, not included above,	2,897 20
Total liabilities, as per books of the company,	<u>\$48,966 88</u>
Profit and loss balance,	10,934 23
	<u>\$59,901 11</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$4,816 80	
For distribution,	663 12	
management,	1,487 32	
taxes and incidentals,	1,385 66	
	<u>\$8,357 90</u>	
Income from sale of light and power,		\$13,328 85
other sources,		49 65
Balance to profit and loss,	5,020 60	
	<u>\$13,378 50</u>	<u>\$13,378 50</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$8,108 47
Balance of manufacturing account,		5,020 60
Rents,		170 00
Interest paid,	\$1,311 49	
Dividends declared,	1,000 00	
Other items,	53 35	
Balance June 30, 1901,	10,934 23	
	<u>\$13,299 07</u>	<u>\$13,299 07</u>

WESTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant,	\$8,646 46
Electric lines,	19,020 73
Transformers,	3,673 27
Meters,	1,618 92
Due for light and power,	2,869 73
Incandescent lamps on hand,	196 77
Sundry accounts due the company,	414 00
Cash on hand,	324 40
Total assets, as per books of the company,	<u>\$36,764 28</u>

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	20,000 00
Unpaid bills,	804 19
Total liabilities, as per books of the company,	<u>\$32,804 19</u>
Profit and loss balance,	3,960 09
	<u>\$36,764 28</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$4,888 56	
For distribution,	446 05	
management,	962 21	
taxes and incidentals,	466 74	
	<u>\$6,763 56</u>	
Income from sale of light and power,		\$10,166 28
Balance to profit and loss,	3,402 72	
	<u>\$10,166 28</u>	<u>\$10,166 28</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$3,108 63
Balance of manufacturing account,		3,402 72
Interest paid,	\$881 79	
Dividends declared,	1,440 00	
Other items,	229 47	
Balance June 30, 1901,	3,960 09	
	<u>\$6,511 35</u>	<u>\$6,511 35</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,668 28
Steam plant,	21,359 09
Electric plant,	35,504 72
Electric lines,	77,663 22
Transformers,	3,614 17
Meters,	2,281 97
Arc lamps,	3,222 94
Due for light and power,	5,401 60
Fuel on hand,	300 00
Carbons on hand,	9 50

Oil and waste on hand,	\$77 88
Incandescent lamps on hand,	154 40
Globes on hand,	43 86
Other materials on hand,	397 50
Motors on hand,	4,836 56
Horses, wagons, etc.,	166 77
Sundry accounts due the company,	969 31
Office furniture, tools, etc.,	820 04
Cash on hand,	543 80
Notes receivable,	1,000 00
Insurance,	591 33
Total assets, as per books of the company,	<u>\$172,626 94</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	55,463 78
Unpaid bills,	4,103 99
Interest accrued but not due,	1,350 30
Amounts due from the company, not included above,	522 00
Total liabilities, as per books of the company,	<u>\$161,440 07</u>
Profit and loss balance,	11,186 87
	<u>\$172,626 94</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$14,921 21		
For distribution, 2,952 97		
management, 2,407 83		
taxes and incidentals, 2,010 27		
	<u>\$22,292 28</u>	
Income from sale of light and power,		\$31,024 67
other sources,		152 49
Balance to profit and loss,	8,884 88	
	<u>\$31,177 16</u>	<u>\$31,177 16</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$8,903 11
Balance of manufacturing account,		8,884 88
Jobbing,		438 37
Other items of income,		2 23
Interest paid, \$6,761 72		
Other items, 280 00		
Balance June 30, 1901, 11,186 87		
	<u>\$18,228 59</u>	<u>\$18,228 59</u>

WHITMAN LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$7,200 00
Steam plant,	11,000 00
Electric plant,	2,500 00
Electric lines,	8,000 00
Transformers,	1,400 00
Meters,	1,250 00
Arc lamps,	1,750 00
Due for light and power,	1,113 03

Fuel on hand,	\$614 58
Carbons on hand,	23 49
Oil and waste on hand,	60 09
Fixtures on hand,	50 00
Horses, wagons, etc.,	125 00
Office furniture,	50 00
Cash on hand,	5,462 54
Insurance,	203 48
Total assets, as per books of the company,	<u>\$40,802 21</u>

LIABILITIES.

Capital stock,	\$22,000 00
Bonds issued,	18,000 00
Unpaid bills,	300 90
Amounts due from the company, not included above,	224 12
Total liabilities, as per books of the company,	<u>\$40,525 02</u>
Profit and loss balance,	277 19
	<u>\$40,802 21</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$5,205 76	
For distribution,	1,766 67	
management,	2,167 14	
taxes and incidentals,	798 89	
	<u>\$9,938 46</u>	
Income from sale of light and power,		\$12,333 01
Balance to profit and loss,	2,394 55	
	<u>\$12,333 01</u>	<u>\$12,333 01</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$101 90
Balance of manufacturing account,		2,394 55
Interest received,		180 74
Interest paid,	\$1,080 00	
Dividends declared,	1,320 00	
Balance June 30, 1901,	277 19	
	<u>\$2,677 19</u>	<u>\$2,677 19</u>

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,	\$10,813 52
Machinery and manufacturing appliances and street mains,	23,803 62
Meters,	1,149 36
Due for gas,	835 31
Gas oil on hand,	213 75
Wood on hand,	420 00
Other materials on hand,	528 74
Fixtures on hand,	192 98
Horses, wagons, etc.,	75 00
Sundry accounts due the company,	513 95
Cash on hand,	489 35
Investments,	3,000 00
Total assets, as per books of the company,	<u>\$42,035 58</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	3,300 00
Unpaid bills,	140 91
Total liabilities, as per books of the company,	\$33,440 91
Profit and loss balance,	8,594 67
	<u>\$42,035 58</u>

MANUFACTURING ACCOUNT.

Operating expenses :	Dr.	Cr.
At works,	\$4,083 88	
For distribution,	463 32	
management,	182 50	
taxes and incidentals,	453 87	
	<u>\$5,183 57</u>	
Income from sale of gas,		\$9,234 53
Balance to profit and loss,	4,050 96	
	<u>\$9,234 53</u>	<u>\$9,234 53</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$6,100 90
Balance of manufacturing account,		4,050 96
Rents,		94 05
Jobbing,		381 48
Interest paid,	\$378 68	
Dividends declared,	1,200 00	
Depreciation,	440 97	
Other items,	13 07	
Balance June 30, 1901,	8,594 67	
	<u>\$10,627 39</u>	<u>\$10,627 39</u>

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,359 76
Electric plant,	13,078 02
Electric lines,	13,665 82
Transformers,	2,558 84
Meters,	2,689 39
Arc lamps,	2,789 01
Due for light and power,	1,561 08
Carbons on hand,	10 82
Oil and waste on hand,	14 55
Incandescent lamps on hand,	41 19
Globes on hand,	15 00
Fixtures on hand,	230 79
Horses, wagons, etc.,	145 57
Sundry accounts due the company,	369 58
Office furniture,	86 05
Cash on hand,	161 84
Insurance,	115 00
Total assets, as per books of the company,	<u>\$38,892 31</u>

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	10,500 00
Notes payable,	8,350 00
Unpaid bills,	349 17
Interest due but not paid,	100 10

Total liabilities, as per books of the company,	\$31,299 27
Profit and loss balance,	7,593 04

\$38,892 31

MANUFACTURING ACCOUNT.

Operating expenses:

	DR.	CR.
At station,	\$3,343 09	
For distribution,	429 86	
management,	1,099 77	
taxes and incidentals,	470 56	
	<hr/>	
	\$5,343 28	
Income from sale of light and power,		\$8,202 64
other sources,		249 93
Balance to profit and loss,	3,109 29	
	<hr/>	<hr/>
	\$8,452 57	\$8,452 57

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$5,710 36
Balance of manufacturing account,		3,109 29
Jobbing,		14 98
Other items of income,		11 94
Interest paid,	\$1,165 74	
Other items,	87 79	
Balance June 30, 1901,	7,593 04	
	<hr/>	<hr/>
	\$8,846 57	\$8,846 57

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$19,487 00
Machinery and manufacturing appliances,	29,539 10
Street mains,	26,139 97
Meters,	3,000 00
Due for gas,	1,909 55
Gas coal on hand,	4,950 00
Coke on hand,	40 00
Tar on hand,	390 06
Enrichers on hand,	206 25
Purifying materials on hand,	131 12
Other materials on hand,	466 00
Office furniture,	264 90
Cash on hand,	2,264 60

Total assets, as per books of the company,	\$88,788 55
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LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	153 00
Depreciation fund,	5,000 00
Total liabilities, as per books of the company,	\$50,253 00
Profit and loss balance,	38,535 55
	<u>\$88,788 55</u>

MANUFACTURING ACCOUNT.

Operating expenses :	DR.	CR.
At works, \$9,328 78		
For distribution, 973 42		
management, 2,688 71		
taxes and incidentals, 1,285 97		
	\$14,276 88	
Income from sale of gas,		\$16,235 06
residuals,		2,059 53
other sources,		43 50
Balance to profit and loss,	4,061 21	
	<u>\$18,338 09</u>	<u>\$18,338 09</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$37,730 67
Balance of manufacturing account,		4,061 21
Interest received,		40 15
Jobbing,		311 52
Dividends declared, \$3,608 00		
Balance June 30, 1901, 38,535 55		
	<u>\$42,143 55</u>	<u>\$42,143 55</u>

WOBURN LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$72,661 63
Steam plant,	76,710 46
Electric plant,	53,286 32
Electric lines,	126,463 50
Transformers,	18,876 91
Meters,	14,750 85
Arc lamps,	15,977 34
Due for light and power,	9,238 73
Fuel on hand,	415 00
Carbons on hand,	25 00
Oil and waste on hand,	175 00
Incandescent lamps on hand,	611 71
Globes on hand,	38 00
Motors on hand,	116 26
Fixtures on hand,	842 86
Horses, wagons, etc.,	914 21
Sundry accounts due the company,	322 11
Office furniture,	418 07
Cash on hand,	4,359 03
Notes receivable,	135 27
Insurance,	803 28
Total assets, as per books of the company,	<u>\$397,141 54</u>

LIABILITIES.

Capital stock,	\$169,000 00
Bonds issued,	175,000 00
Notes payable,	27,167 52
Unpaid bills,	6,005 29
Interest accrued but not due,	2,625 00
Depreciation fund,	10,000 00

Total liabilities, as per books of the company,	\$389,797 81
Profit and loss balance,	7,343 73

\$397,141 54

MANUFACTURING ACCOUNT.

Operating expenses :	Dr.	Cr.
At station, \$22,216 96		
For distribution, 4,800 08		
management, 4,202 38		
taxes and incidentals, 5,623 94		
	\$36,843 36	
Income from sale of light and power,		\$62,683 71
Balance to profit and loss,	25,840 35	
	\$62,683 71	\$62,683 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$3,914 58
Balance of manufacturing account,		25,840 35
Interest paid, \$12,219 29		
Dividends declared, 9,780 00		
Other items, 411 91		
Balance June 30, 1901, 7,343 73		
	\$29,754 93	\$29,754 93

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$81,246 38
Steam plant,	56,709 91
Electric plant,	81,704 13
Electric lines,	364,876 41
Transformers,	20,820 97
Meters,	14,512 03
Arc lamps,	17,614 00
Due for light and power,	21,152 35
Fuel on hand,	6,168 69
Carbons on hand,	1,487 50
Oil and waste on hand,	41 65
Incandescent lamps on hand,	580 07
Globes on hand,	347 17
Other materials on hand,	918 56
Fixtures on hand,	1,290 13
Horses, wagons, etc.,	1,413 81
Sundry accounts due the company,	3,906 33
Office furniture,	1,229 45
Cash on hand,	23,202 96

Total assets, as per books of the company, \$699,222 50

LIABILITIES.

Capital stock,	\$400,000 00
Unpaid bills,	3,824 97
Deposits,	708 00
<hr/>	
Total liabilities, as per books of the company,	\$404,532 97
Profit and loss balance,	294,689 53
<hr/>	
	\$699,222 50

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At station,	\$44,136 42	
For distribution,	57,014 66	
management,	13,369 81	
taxes and incidentals,	13,715 31	
	<hr/>	
	\$128,236 20	
Income from sale of light and power,		\$230,796 59
Balance to profit and loss,	102,560 39	
	<hr/>	
	\$230,796 59	\$230,796 59

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$233,674 70
Balance of manufacturing account,		102,560 39
Interest received,		2,273 57
Premium on new stock,		40,000 00
Jobbing,		824 26
Dividends declared,	\$30,000 00	
Depreciation,	54,281 53	
Other items,	361 86	
Balance June 30, 1901,	294,689 53	
	<hr/>	<hr/>
	\$379,332 92	\$379,332 92

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$273,703 04
Machinery and manufacturing appliances,	292,397 78
Street mains,	123,215 76
Meters,	15,837 49
Due for gas,	19,571 07
Gas coal on hand,	39,108 95
Coke on hand,	70 00
Tar on hand,	1,000 00
Enrichers on hand,	6,519 66
Other gas materials on hand,	15,103 11
Stoves and fixtures on hand,	6,600 00
Cash on hand,	39,612 41
	<hr/>

Total assets, as per books of the company, \$832,739 27

LIABILITIES.

Capital stock,	\$600,000 00
Deposits,	12,477 59
Unpaid dividends,	12,040 00
Total liabilities, as per books of the company,	<u>\$624,517 59</u>
Profit and loss balance,	208,221 68
	<u>\$832,739 27</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses :		
At works,	\$142,713 43	
For distribution,	25,377 32	
management,	16,358 18	
taxes and incidentals,	19,866 94	
	<u>\$204,315 87</u>	
Income from sale of gas,		\$230,349 53
residuals,		26,894 44
other sources,		135 65
Balance to profit and loss,	103,063 75	
	<u>\$307,379 62</u>	<u>\$307,379 62</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$153,815 77
Balance of manufacturing account,		103,063 75
Interest received,		1,942 68
Premium on new stock,		75,000 00
Other items of income,		20 78
Interest paid,	\$3,546 54	
Dividends declared,	96,000 00	
Depreciation,	25,702 00	
Other items,	372 76	
Balance June 30, 1901,	208,221 68	
	<u>\$333,842 98</u>	<u>\$333,842 98</u>

APPENDIX B. — MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1901.*

[For other information about these plants see under title "MUNICIPAL OWNERSHIP"
in the body of the report.]

BELMONT.

ASSETS.

Electric lines,	\$13,022 13
Transformers,	913 98
Meters,	1,729 46
Arc lamps,	347 63
Incandescent street lamps,	856 71
Due for light and power,	357 71
Globes on hand,	1 50
Other materials on hand,	90 00
Tools and appliances,	327 19
Horses, wagons, etc.,	235 00
Sundry accounts due the plant,	669 63
Cash (or town treasury),	3,790 93
Unexpired insurance,	144 07
Sinking funds,	840 00
Total assets, as per books of the plant,	\$23,325 94
Profit and loss balance,	747 61
	\$24,073 55

* In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations, — that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptance of the term, they belong in any proper system of accounting on the same side of the ledger as bonds and notes outstanding, and in the returns are for convenience grouped with them under the same designation. The item of "depreciation" in the profit and loss accounts represents a charge of five per cent. per annum upon the cost of the plant as shown by the accounts, except in certain cases, where the local management have thought it advisable to make a larger charge. Five per cent. has been the rate usually adopted, because that is the rate mentioned in the municipal ownership act.

LIABILITIES.

Appropriations for construction,	\$8,000 00
sinking funds,	840 00
Overdrafts for construction,	1,186 88
Bonds outstanding,	14,000 00
Interest accrued but not due,	46 67
Total liabilities, as per books of the plant,	<u>\$24,073 55</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,091 21	
Income from sale of light and power,		\$3,948 78
Balance to profit and loss,		4,142 43
	<u>\$8,091 21</u>	<u>\$8,091 21</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$988 67
Balance of manufacturing account,	\$4,142 43	
Appropriation for maintenance,		3,000 00
interest,		560 00
Jobbing,		310 85
Interest paid and accrued,	560 00	
Depreciation,	904 70	
Balance June 30, 1901,		747 61
	<u>\$5,607 13</u>	<u>\$5,607 13</u>

BRAINTREE.

ASSETS.

Real estate,	\$10,314 07
Steam plant,	20,211 24
Electric plant,	14,662 15
Electric lines,	18,192 09
Transformers,	3,718 66
Meters,	3,882 21
Arc lamps,	2,377 05
Incandescent street lamps,	440 27
Due for electric light and power,	2,383 54
Fuel on hand,	57 40
Carbons on hand,	30 00
Oil and waste on hand,	44 40
Incandescent lamps on hand,	40 00
Globes on hand,	45 40
Other materials on hand,	688 48
Tools and appliances,	520 15
Horses, wagons, etc.,	362 36
Sundry accounts due the plant,	70 50
Cash (or town treasury),	7,396 17
Sinking funds,	3,853 46
Total assets, as per books of the plant,	<u>\$89,289 60</u>
Profit and loss balance,	20,793 39
	<u>\$110,082 99</u>

LIABILITIES.

Appropriations for construction,	\$9,190 81
note payments,	19,500 00
sinking funds,	3,440 00
Overdraft for construction,	14,847 82
Bonds outstanding,	16,500 00
Notes payable,	45,500 00
Unpaid bills,	542 58
Interest accrued but not due,	561 78
Total liabilities, as per books of the plant,	<u>\$110,082 99</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$14,762 34	
Income from sale of light and power,		\$9,926 60
Balance to profit and loss,		4,835 74
	<u>\$14,762 34</u>	<u>\$14,762 34</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$10,632 44	
Balance of manufacturing account,	4,835 74	
Appropriations for maintenance,		\$7,500 00
interest,		2,370 00
Income from sinking funds invested,		152 42
Interest received,		132 08
Interest paid and accrued,	2,410 24	
Sinking fund appropriation,	430 00	
Depreciation,	10,476 84	
Maintenance appropriated used for construction,	1,919 90	
Jobbing,	242 73	
Balance June 30, 1901,		20,793 39
	<u>\$30,947 89</u>	<u>\$30,947 89</u>

CHICOPEE.

ASSETS.

Real estate,	\$21,341 13
Steam plant,	16,945 30
Electric plant,	11,793 62
Electric lines,	18,859 15
Transformers,	4,614 65
Meters,	3,865 86
Arc lamps,	6,539 56
Due for light and power,	1,904 26
Fuel on hand,	342 75
Carbons on hand,	212 50
Oil and waste on hand,	43 75
Incandescent lamps on hand,	302 91
Globes on hand,	20 00
Other materials on hand,	276 97
Tools and appliances,	1,567 08
Horses, wagons, etc.,	1,238 63
Sundry accounts due the plant,	711 17

Office furniture,	\$78 52
Cash (or town treasury),	39,280 03
Total assets, as per books of the plant,	\$129,937 84
Profit and loss balance,	6,216 44
	<u>\$136,154 28</u>

LIABILITIES.

Appropriations for construction,	\$15,826 78
bond payments,	18,000 00
Bonds outstanding,	96,000 00
Notes payable,	6,000 00
Interest accrued but not due,	327 50
Total liabilities, as per books of the plant,	<u>\$136,154 28</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$15,883 34	
Income from sale of light and power,		\$6,696 46
Balance to profit and loss,		9,186 88
	<u>\$15,883 34</u>	<u>\$15,883 34</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$3,614 14	
Balance of manufacturing account,	9,186 88	
Appropriation for maintenance,		\$31,499 75
interest,		2,880 00
Bond premiums,		1,318 50
Interest paid and accrued,	3,017 50	
Depreciation,	4,570 71	
City collector,	21,445 46	
Other items,	80 00	
Balance June 30, 1901,		6,216 44
	<u>\$41,914 69</u>	<u>\$41,914 69</u>

CONCORD.

ASSETS.

Real estate,	\$8,745 42
Steam plant,	10,306 50
Electric plant,	8,206 61
Electric lines,	23,636 99
Transformers,	2,513 78
Meters,	1,664 20
Arc lamps,	194 56
Incandescent street lamps,	2,456 70
Fire alarm construction,	1,762 83
Due for light and power,	461 76
Fuel on hand,	237 78
Carbons on hand,	12 15
Oil and waste on hand,	41 30
Incandescent lamps on hand,	242 45
Globes on hand,	10 04
Other materials on hand,	71 50
Tools and appliances,	871 71
Sundry accounts due the plant,	1,326 69

Cash (or town treasury),	\$3,324 81
Unexpired insurance,	61 16
Sinking funds,	870 53
Total assets, as per books of the plant,	<u>\$67,019 47</u>

LIABILITIES.

Appropriations for construction,	\$10,487 20
sinking funds,	1,370 00
Overdrafts for construction,	2,150 21
Bonds outstanding,	51,000 00
Unpaid bills,	651 09
Interest accrued but not due,	850 00
Total liabilities, as per books of the plant,	<u>\$66,508 50</u>
Profit and loss balance,	510 97
	<u>\$67,019 47</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,810 22	
Income from sale of light and power,		\$3,953 79
other sources,		1,626 56
Balance to profit and loss,		4,229 87
	<u>\$9,810 22</u>	<u>\$9,810 22</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,		\$2,494 55
Balance of manufacturing account,	\$4,229 87	
Appropriations for maintenance,		8,560 66
Income from sinking funds,		10 53
Jobbing,		16 49
Interest paid and accrued,	1,986 70	
Depreciation,	3,130 93	
Sinking fund appropriations,	1,020 00	
Repairs of fire alarm,	203 76	
Balance June 30, 1901,	510 97	
	<u>\$11,082 23</u>	<u>\$11,082 23</u>

DANVERS.

ASSETS.

Real estate,	\$2,624 78
Steam plant,	6,940 98
Electric plant,	6,129 11
Electric lines,	10,832 13
Transformers,	3,029 59
Meters,	4,990 16
Arc lamps,	2,517 13
Due for light and power,	878 45
Fuel on hand,	394 76
Carbons on hand,	45 95
Oil and waste on hand,	11 33
Incandescent lamps on hand,	94 00
Globes on hand,	5 10
Other materials on hand,	466 43
Tools and appliances,	329 75
Sundry accounts due the plant,	49 40

Office furniture,	\$113 97
Cash (or town treasury),	6,829 60
Unexpired insurance,	189 39
Sinking funds,	3,741 81
Total assets, as per books of the plant,	\$50,213 82
Profit and loss balance,	6,428 09
	<u>\$56,641 91</u>

LIABILITIES.

Appropriations for construction,	\$5,126 87
bond payments,	15,000 00
sinking funds,	3,535 24
Overdrafts for construction,	1,330 10
Bonds outstanding,	31,500 00
Interest accrued but not due,	149 70
Total liabilities, as per books of the plant,	<u>\$56,641 91</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,571 56	
Income from sale of light and power,		\$7,753 90
Balance to profit and loss,		3,817 66
	<u>\$11,571 56</u>	<u>\$11,571 56</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$9,459 04	
Balance of manufacturing account,	3,817 66	
Appropriations for maintenance,		\$9,800 00
Interest received,		57 44
Income from sinking funds,		91 17
Other items of income,		1 84
Interest paid and accrued,	1,053 76	
Depreciation,	1,912 87	
Old accounts charged off,	135 21	
Balance June 30, 1901,		6,428 09
	<u>\$16,378 54</u>	<u>\$16,378 54</u>

HINGHAM.

ASSETS.

Electric lines,	\$15,051 91
Transformers,	1,530 26
Meters,	2,419 98
Due for light and power,	404 82
Incandescent lamps on hand,	379 69
Other materials on hand,	2,004 78
Tools and appliances,	264 53
Horses, wagons, etc.,	449 50
Sundry accounts due the plant,	414 55
Office furniture,	118 05
Cash (or town treasury),	3,919 58
Total assets, as per books of the plant,	\$26,957 65
Profit and loss balance,	1,600 27
	<u>\$28,557 92</u>

LIABILITIES.

Appropriations for construction,	\$10,277 92
Notes payable,	18,000 00
Interest accrued but not due,	280 00
Total liabilities, as per books of the plant,	<u>\$28,557 92</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,163 99	
Income from sale of light and power,		\$6,897 32
Balance to profit and loss,		4,266 67
	<u>\$11,163 99</u>	<u>\$11,163 99</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$1,201 38	
Balance of manufacturing account,	4,266 67	
Appropriations for maintenance,		\$5,998 97
interest,		720 00
Jobbing,		895 53
Interest paid and accrued,	720 00	
Maintenance appropriated used for construction,	947 52	
Depreciation,	950 23	
Returned to town treasury — unavailable maintenance to Dec. 31, 1900,	1,128 97	
Balance June 30, 1901,		1,600 27
	<u>\$9,214 77</u>	<u>\$9,214 77</u>

HUDSON.

ASSETS.

Real estate,	\$8,294 95
Steam plant,	7,614 97
Electric plant,	3,472 85
Electric lines,	6,672 72
Transformers,	1,814 12
Meters,	2,241 04
Arc lamps,	1,234 87
Incandescent street lamps,	405 06
Due for light and power,	495 58
Fuel on hand,	345 65
Carbons on hand,	37 90
Oil and waste on hand,	69 28
Incandescent lamps on hand,	170 31
Globes on hand,	55 90
Other materials on hand,	284 08
Tools and appliances,	360 76
Sundry accounts due the plant,	42 30
Office furniture,	153 03
Cash (or town treasury),	5,628 48
Total assets, as per books of the plant,	<u>\$39,393 85</u>
Profit and loss balance,	12,992 27
	<u>\$52,386 12</u>

LIABILITIES.

Appropriations for construction,	\$7,925 24
extraordinary repairs,	1,500 00
note payments,	4,000 00
Overdraft for construction,	2,240 88
Notes payable,	36,000 00
Interest accrued but not due,	720 00
Total liabilities, as per books of the plant,	<u>\$52,386 12</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,587 65	
Income from sale of light and power,		\$7,108 83
Balance to profit and loss,		1,478 82
	<u>\$8,587 65</u>	<u>\$8,587 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$12,078 28	
Balance of manufacturing account,	1,478 82	
Appropriations for maintenance,		\$5,500 00
Interest paid and accrued,	1,460 00	
Depreciation,	1,671 08	
Maintenance appropriated used for construction,	1,802 66	
Other items,	1 43	
Balance June 30, 1901,		12,992 27
	<u>\$18,492 27</u>	<u>\$18,492 27</u>

HULL.

ASSETS.

Real estate,	\$13,073 89
Steam plant,	35,822 55
Electric plant,	13,559 02
Electric lines (commercial),	17,504 45
Transformers,	8,514 40
Meters,	6,338 63
Arc lamps,	458 64
Incandescent street lines and lamps,	12,726 10
Inside wiring,	89 29
Due for light and power,	1,651 87
Fuel on hand,	292 16
Carbons on hand,	14 29
Oil and waste on hand,	271 58
Incandescent lamps on hand,	157 54
Globes on hand,	20 00
Other materials on hand,	747 75
Horses, wagons and station tools,	974 55
Office furniture,	231 88
Cash (or town treasury),	7,486 31
Unexpired insurance,	338 67
Sinking funds,	21,259 50
Total assets, as per books of the plant,	<u>\$141,533 07</u>
Profit and loss balance,	43,063 68
	<u>\$184,596 75</u>

LIABILITIES.

Appropriations for construction,	\$25,825 93
note payments,	9,400 00
sinking funds,	29,173 00
Bonds outstanding,	60,000 00
Notes payable,	44,402 00
Unpaid bills,	14,318 36
Deposits,	1,234 11
Interest accrued but not due,	243 35
<hr/>	
Total liabilities, as per books of the plant,	\$184,596 75

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,015 93	
Income from sale of light and power,		\$9,992 86
other sources,		919 48
Balance to profit and loss,		2,103 59
<hr/>		<hr/>
	\$13,015 93	\$13,015 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$36,716 31	
Balance of manufacturing account,	2,103 59	
Appropriation for interest,		\$5,000 00
Premium on note,		595 00
Interest from sinking funds,		589 20
Interest paid and accrued,	4,658 44	
Depreciation,	5,719 16	
Jobbing account,	5 03	
Other items,	45 35	
Balance June 30, 1901,		43,063 68
<hr/>		<hr/>
	\$49,247 88	\$49,247 88

MARBLEHEAD.

ASSETS.

Real estate,	\$20,999 21
Steam plant,	14,189 69
Electric plant,	10,851 56
Electric lines,	16,371 37
Transformers,	4,092 01
Meters,	4,199 96
Arc lamps,	1,948 96
Incandescent street lamps,	118 17
Due for light and power,	1,499 28
Fuel on hand,	20 00
Carbons on hand,	75 00
Oil and waste on hand,	38 00
Globes on hand,	3 00
Tools and appliances,	150 00
Horses, wagons, etc.,	280 00

Cash (or town treasury),	\$16,474 37
Sinking funds,	6,625 51
Total assets, as per books of the plant,	\$97,936 09
Profit and loss balance,	9,581 73
	<u>\$107,517 82</u>

LIABILITIES.

Appropriations for construction,	\$36,517 82
note payments,	14,000 00
sinking funds,	7,000 00
Bonds outstanding,	50,000 00
Total liabilities, as per books of the plant,	<u>\$107,517 82</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,132 51	
Income from sale of light and power,		\$9,791 35
other sources,		310 40
Balance to profit and loss,		3,030 76
	<u>\$13,132 51</u>	<u>\$13,132 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$6,135 39	
Balance of manufacturing account,	3,030 76	
Appropriations for maintenance,		\$13,500 00
interest,		2,000 00
Interest from sinking funds,		212 42
Other items of income,		1,060 08
Interest paid,	2,000 00	
Depreciation,	4,131 30	
Appropriation used for construction,	1,500 00	
Receipts paid to town treasurer,	9,537 20	
Other items,	19 58	
Balance June 30, 1901,		9,581 73
	<u>\$26,354 23</u>	<u>\$26,354 23</u>

MIDDLEBOROUGH.

ASSETS.

Real estate,	\$15,194 64
Machinery and manufacturing appliances (gas),	6,325 01
Street mains (gas),	2,367 57
Meters (gas),	847 48
Due for gas,	363 98
Water power,	11,934 70
Fuel on hand (gas),	101 80
Tools and appliances (gas),	93 17
Steam plant (electric),	8,641 47
Electric plant,	5,451 29
Electric lines,	9,076 27
Transformers,	1,575 17
Meters (electric),	1,383 94
Arc lamps,	1,621 39
Incandescent street lamps,	450 42
Due for electric light and power,	1,777 52

Fuel on hand (electric),	\$151 80
Carbons on hand,	40 70
Oil and waste on hand,	28 86
Incandescent lamps on hand,	21 25
Other electric materials on hand,	505 07
Tools and appliances (electric),	329 74
Horses, wagons, etc.,	95 00
Sundry accounts due the plant,	175 16
Office furniture,	105 46
Cash (or town treasury),	11,154 74

Total assets, as per books of the plant,	\$79,813 60
Profit and loss balance,	40,794 07

\$120,607 67

LIABILITIES.

Appropriations for construction,	\$23,066 26
extraordinary repairs,	2,590 00
bond payments,	9,500 00
Bonds outstanding,	67,000 00
Notes payable,	16,200 00
Unpaid bills,	1,480 74
Interest due but not paid,	324 00
Interest accrued but not due,	446 67

Total liabilities, as per books of the plant,	\$120,607 67
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
Gas,	\$3,520 98	
Electric,	7,467 40	
Income from sale of gas,		\$3,425 09
sale of electric light and power,		7,496 21
Balance to profit and loss:		
Gas,		95 89
Electric,	28 81	
	<hr/> \$11,017 19	<hr/> \$11,017 19

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$37,480 41	
Balance of gas manufacturing account,	95 89	
Balance of electric manufacturing account,		\$28 81
Appropriation for maintenance,		550 00
interest,		3,328 00
Other items of income,		60
Interest paid and accrued,	3,360 00	
Oil lights (suburban),	368 48	
Depreciation,	3,317 54	
Loss on jobbing,	79 16	
Balance June 30, 1901,		40,794 07
	<hr/> \$44,701 48	<hr/> \$44,701 48

NEEDHAM.

ASSETS.

Electric lines,	\$11,218 83
Cash (or town treasury),	2,473 26
Total assets, as per books of the plant,	\$13,692 09
Profit and loss balance,	3,314 67
	<u>\$17,006 76</u>

LIABILITIES.

Appropriations for construction,	\$3,506 76
bond payments,	13,500 00
Total liabilities, as per books of the plant,	<u>\$17,006 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,119 71	
Balance to profit and loss,		\$3,119 71
	<u>\$3,119 71</u>	<u>\$3,119 71</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$2,963 40	
Balance of manufacturing account,	3,119 71	
Appropriation for maintenance,		\$3,358 91
Depreciation,	590 47	
Balance June 30, 1901,		3,314 67
	<u>\$6,673 58</u>	<u>\$6,673 58</u>

NORTH ATTLEBOROUGH.

ASSETS.

Real estate,	\$10,241 29
Steam plant,	21,834 51
Electric plant,	8,383 58
Electric lines,	15,420 84
Transformers,	3,555 41
Meters,	2,738 42
Arc lamps,	112 60
Incandescent street lamps,	235 48
Due for light and power,	310 72
Carbons on hand,	4 00
Incandescent lamps on hand,	69 53
Globes on hand,	8 50
Other materials on hand,	421 63
Tools and appliances,	440 54
Sundry accounts due the plant,	3 75
Office furniture,	125 52
Cash (or town treasury),	7,071 74
Sinking funds,	6,350 41
Total assets, as per books of the plant,	<u>\$77,328 47</u>
Profit and loss balance,	7,506 90
	<u>\$84,835 37</u>

LIABILITIES.

Appropriations for construction,	\$14,216 40
note payments,	1,390 00
sinking funds,	6,400 00
Bonds outstanding,	50,000 00
Notes payable,	12,510 00
Unpaid bills,	318 97
Total liabilities, as per books of the plant,	<u>\$84,835 37</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,145 84	
Income from sale of light and power,		\$7,130 47
Balance to profit and loss,		2,015 37
	<u>\$9,145 84</u>	<u>\$9,145 84</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$3,978 64	
Balance of manufacturing account,	2,015 37	
Appropriation for maintenance,		\$10,003 20
interest,		2,450 00
Interest from sinking funds,		160 26
Interest paid,	2,462 17	
Receipts paid to town treasurer,	7,225 86	
Depreciation,	3,290 64	
Maintenance appropriation used for construction,	1,127 98	
Other items,	19 70	
Balance June 30, 1901,		7,506 90
	<u>\$20,120 36</u>	<u>\$20,120 36</u>

PEABODY.

ASSETS.

Real estate,	\$11,585 37
Steam plant,	12,547 22
Electric plant,	6,698 38
Electric lines,	13,016 88
Transformers,	4,565 63
Meters,	4,388 77
Arc lamps,	4,634 89
Incandescent street lamps,	135 52
Inside wiring,	1,057 10
Due for light and power,	1,941 45
Other materials on hand,	115 00
Tools and appliances,	405 00
Horses, wagons, etc.,	225 00
Office furniture,	37 73
Cash (or town treasury),	5,422 10
Sinking funds,	6,898 15
Total assets, as per books of the plant,	<u>\$73,674 19</u>
Profit and loss balance,	22,599 22
	<u>\$96,273 41</u>

LIABILITIES.

Appropriations for construction,	\$30,658 45
note payments,	14,700 00
sinking funds,	7,200 00
Overdrafts for construction,	3,581 62
Bonds outstanding,	40,000 00
Interest accrued but not due,	133 34
Total liabilities, as per books of the plant,	<u>\$96,273 41</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$18,531 83	
Income from sale of light and power,		\$7,919 22
other sources,		93 90
Balance to profit and loss,		10,518 71
	<u>\$18,531 83</u>	<u>\$18,531 83</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$19,082 37	
Balance of manufacturing account,	10,518 71	
Appropriation for maintenance,		\$7,790 50
interest,		1,600 00
Overdraft for maintenance to Jan 15, 1901,		1,834 79
Interest from sinking funds,		270 65
Interest paid and accrued,	1,610 16	
Depreciation,	2,870 92	
Oil lights (suburban),	13 00	
Balance June 30, 1901,		22,599 22
	<u>\$34,095 16</u>	<u>\$34,095 16</u>

READING.

ASSETS.

Real estate,	\$15,790 76
Steam plant,	10,711 35
Electric plant,	8,471 72
Electric lines,	15,150 69
Transformers,	2,876 70
Meters,	2,538 83
Arc lamps,	2,031 85
Incandescent lamps,	643 58
Due for light and power,	856 82
Fuel on hand,	243 60
Oil and waste on hand,	25 20
Incandescent lamps on hand,	24 68
Globes on hand,	28 20
Horses, wagons, etc.,	415 00
Sundry accounts due the plant,	1,058 37
Office furniture,	155 00
Cash (or town treasury),	4,739 83
Total assets, as per books of the plant,	<u>\$65,762 18</u>
Profit and loss balance,	14,476 04
	<u>\$80,238 22</u>

LIABILITIES.

Appropriations for construction,	\$9,200 00
bond payment,	7,000 00
note payments,	9,500 00
Bonds outstanding,	44,000 00
Notes payable,	10,000 00
Interest accrued but not due,	538 22
Total liabilities, as per books of the plant,	<u>\$80,238 22</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,414 06	
Income from sale of light and power,		\$6,405 92
other sources,		233 70
Balance to profit and loss,		3,774 44
	<u>\$10,414 06</u>	<u>\$10,414 06</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$10,892 32	
Balance of manufacturing account,	3,774 44	
Appropriation for maintenance,		\$4,000 00
interest,		2,208 50
Jobbing,		202 18
Interest paid and accrued,	2,228 50	
Depreciation,	3,453 24	
Other items to adjust accrued interest,	538 22	
Balance June 30, 1901,		14,476 04
	<u>\$20,886 72</u>	<u>\$20,886 72</u>

TAUNTON.

ASSETS.

Real estate,	\$18,530 24
Steam plant,	29,622 11
Electric plant,	24,814 54
Electric lines,	29,609 60
Transformers,	6,519 60
Meters,	4,135 20
Arc lamps,	12,909 78
Inside wiring,	1,809 47
Due for light and power,	2,679 37
Fuel on hand,	36 00
Carbons on hand,	309 12
Oil and waste on hand,	70 00
Incandescent lamps on hand,	250 00
Globes on hand,	43 67
Other materials on hand,	287 87
Tools and appliances,	1,025 47
Horses, wagons, etc.,	550 32
Office furniture,	309 99
Cash (or city treasury),	2,736 31
Sinking funds,	20,901 44

Total assets, as per books of the plant,	\$157,150 10
Profit and loss balance,	7,391 82
	<u>\$164,541 92</u>

LIABILITIES.

Appropriations for construction,	\$10,901 75
sinking funds,	5,304 29
Bonds outstanding,	144,000 00
Notes payable,	1,500 00
Unpaid bills,	2,352 13
Interest accrued but not due,	483 75
<hr/>	
Total liabilities, as per books of the plant,	\$164,541 92

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$28,580 63	
Income from sale of light and power,		\$23,046 45
Balance to profit and loss,		5,534 18
<hr/>		<hr/>
	\$28,580 63	\$28,580 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$2,870 21
Balance of manufacturing account,	\$5,534 18	
Appropriation for maintenance,		1,400 00
interest,		5,666 75
Income from sinking funds,		332 50
Interest on deposits,		42 00
Bond premiums,		135 30
Interest paid and accrued,	5,717 50	
Depreciation,	6,586 90	
Balance June 30, 1901,		7,391 82
<hr/>		<hr/>
	\$17,838 58	\$17,838 58

WAKEFIELD.

ASSETS.

Real estate,	\$24,578 56
Machinery and manufacturing appliances (gas),	27,082 08
Street mains (gas),	22,051 70
Meters (gas),	3,703 94
Due for gas,	3,420 86
Gas coal on hand,	1,376 42
Coke on hand,	900 00
Oil light material,	11 63
Gas oil on hand,	22 15
Other gas materials on hand,	655 13
Stoves on hand,	777 64
Tools and appliances (gas),	503 78
Steam plant (electric),	14,695 06
Electric plant,	10,853 44
Electric lines,	18,811 97
Transformers,	2,554 98
Meters (electric),	1,803 02
Arc lamps,	3,229 03
Fire alarm installation,	585 55
Due for electric light and power,	1,069 43

Fuel on hand (electric),	\$652 25
Carbons on hand,	35 40
Oil and waste on hand,	18 50
Incandescent lamps on hand,	107 03
Globes on hand,	23 00
Other electric materials on hand,	326 15
Tools and appliances (electric),	671 30
Horses, wagons, etc.,	725 90
Sundry accounts due the plant,	1,649 05
Office furniture,	259 80
Cash (or town treasury),	9,508 23
Insurance,	193 15

Total assets, as per books of the plant,	\$152,856 13
Profit and loss balance,	47,963 24

\$200,819 37

LIABILITIES.

Appropriation for construction,	\$12,773 00
bond payments,	21,000 00
Bonds outstanding,	162,000 00
Unpaid bills,	3,201 17
Deposits,	225 20
Interest accrued but not due,	1,620 00

Total liabilities, as per books of the plant,	\$200,819 37
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas,	\$13,878 89	
Electric,	10,422 09	
Income from sale of gas,		\$17,752 25
residuals,		3,739 12
other sources (gas),		1 80
sale of electric light and power,		5,045 20
other sources (electric),		600 00
Balance to profit and loss:		
Gas,	7,614 28	
Electric,		4,776 89
	<hr/> \$31,915 26	<hr/> \$31,915 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,	\$44,080 05	
Balance of gas manufacturing account,		\$7,614 28
Balance of electric manufacturing account,	4,776 89	
Appropriation for maintenance,		250 00
interest,		6,480 00
Jobbing (electric),		174 40
Jobbing (gas stoves),		148 10
Interest paid and accrued,	6,510 00	
Depreciation,	6,808 62	
Oil lights (suburban),	255 62	
Other items,	198 84	
Balance June 30, 1901,		47,963 24
	<hr/> \$62,630 02	<hr/> \$62,630 02

WELLESLEY.

ASSETS.

Electric lines,	\$11,528 53
Incandescent lamps on hand,	27 75
Other materials on hand,	63 15
Tools and appliances,	91 20
Cash (or town treasury),	6,821 16
Total assets, as per books of the plant,	\$18,531 79
Profit and loss balance,	1,321 26
	<u>\$19,853 05</u>

LIABILITIES.

Appropriations for construction,	\$975 00
bond payments,	11,000 00
Bonds outstanding,	7,000 00
Unpaid bills,	784 72
Interest accrued but not due,	93 33
Total liabilities, as per books of the plant,	<u>\$19,853 05</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,135 69	
Pole rentals,		\$150 00
Balance to profit and loss,		3,985 69
	<u>\$4,135 69</u>	<u>\$4,135 69</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1900,	\$1,632 78	
Balance of manufacturing account,	3,985 69	
Appropriation for maintenance,		\$6,000 00
interest,		280 00
Interest paid,	286 66	
Depreciation,	1,280 94	
Returned to town treasury — unavailable appropriation		
Dec. 31, 1900,	415 19	
Balance June 30, 1901,		1,321 26
	<u>\$7,601 26</u>	<u>\$7,601 26</u>

WESTFIELD.

ASSETS.

Real estate (gas),	\$31,725 12
Machinery and manufacturing appliances (gas),	22,124 65
Street mains (gas),	33,741 47
Meters (gas),	5,208 47
Due for gas,	5,949 31
Gas on hand,	35 70
Fuel on hand (gas),	667 41
Enrichers on hand,	52 55
Purifying materials on hand,	40 50
Other gas materials on hand,	1,626 36
Tools and appliances (gas),	450 00
Real estate (electric),	11,234 23

Steam plant (electric),	\$12,622 80
Electric plant,	6,349 69
Electric lines,	6,754 01
Transformers,	1,221 67
Meters (electric),	391 38
Arc lamps,	3,041 65
Incandescent street lamps,	50 33
Inside wiring,	1,168 35
Due for electric light and power,	1,211 91
Fuel on hand (electric),	173 16
Carbons on hand,	92 20
Oil and waste on hand,	52 01
Incandescent lamps on hand,	50 68
Globes on hand,	10 18
Other electric materials on hand,	291 18
Tools and appliances (electric),	600 00
Sundry accounts due the plant,	865 41
Office furniture,	168 00
Cash (or town treasury),	28,052 84
Total assets, as per books of the plant,	<u>\$176,023 42</u>

LIABILITIES.

Appropriations for construction,	\$30,500 00
Bonds outstanding,	116,000 00
Interest due but not paid,	157 50
Interest accrued but not due,	326 67
Total liabilities, as per books of the plant,	<u>\$146,984 17</u>
Profit and loss balance,	29,039 25
	<u>\$176,023 42</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas,	\$13,388 98	
Electric,	8,039 46	
Income from sale of gas,		\$25,370 13
residuals,		2,603 54
other sources (gas),		1 05
sale of electric light and power,		6,046 86
Balance to profit and loss:		
Gas,	14,585 74	
Electric,		1,992 60
	<u>\$36,014 18</u>	<u>\$36,014 18</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1900,		\$15,952 27
Balance of gas manufacturing account,		14,585 74
Balance of electric manufacturing account,	\$1,992 60	
Appropriations for maintenance,		11,500 00
Jobbing (gas),		290 60
Jobbing (electric),		29 32
Interest paid,	4,048 34	
Depreciation,	7,138 66	
Oil lights (suburban),	84 00	
Other items (gas),	55 08	
Balance June 30, 1901,	29,039 25	
	<u>\$42,357 93</u>	<u>\$42,357 93</u>

APPENDIX C.—SPECIAL REPORT.

SPECIAL REPORT RELATIVE TO THE COST OF MANUFACTURING AND DISTRIBUTING ELECTRIC LIGHT.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, Feb. 20, 1901.

To the House of Representatives.

We have the honor to acknowledge the receipt of the following order, and to submit our reply thereto:—

Ordered, That the Board of Gas and Electric Light Commissioners be requested to report to the House of Representatives as soon as possible the cost of manufacturing and distributing electric light; and what, in their opinion, is a fair and reasonable price for consumers to pay for the same.

The order as passed presents peculiar difficulties in the way of a clear and specific reply. As we understand it, it is general in its character, does not apply to any particular company or locality, and requests a statement of the cost per kilowatt hour,—the unit in common use.

There is necessarily a considerable variation in different companies under different conditions, in the cost of both manufacture and distribution; and there is no standard of cost in either of these departments which is applicable to companies generally.

The cost of generating varies materially, according to whether water power or steam power is used. If the latter, the type of steam plant in use, the cost of fuel and an ample water supply, the relation of the ordinary to the maximum demand, and the comparative steadiness of the daily station load, are important factors affecting the generating cost.

Using the term “distribution,” in its strictest sense, the variable factor of most importance affecting the cost is probably the relation of the volume of business to the area in which the electricity is supplied. If the term distribution be used in the wider sense, to include all the cost outside of the station, such as management and taxes, the volume of the business, the value of the plant, and the relation of these two to each other, are important in determining the cost per unit.

When the fair and reasonable price to the consumer is to be determined, not only these variables applicable to the cost of production and distribution are to be considered, but the necessary charges for such depreciation as may not be provided otherwise, together with interest or dividends upon the investment. The last named is frequently of more importance than any of the others, and may vary more than the others, according to the relation of the volume of business to the investment.

From data in the latest annual returns it appears that the cost at the station, or cost of manufacturing, varied during the year ending June 30, 1900, in different companies from less than two to more than seven cents per kilowatt hour; the cost of distribution, including management, from one to nearly six cents; while the dividend cost varied yet more widely.

These facts indicate the difficulty of applying to companies generally any definite statement of costs, and the necessity for a careful analysis of local conditions before attempting to determine the fair and reasonable cost per unit of these items in any particular company.

These suggestions will, we trust, explain our inability to reply to the inquiry as specifically as we would wish, and as may have been expected when the order was passed.

Respectfully submitted,

FORREST E. BARKER.
MORRIS SCHAFF.
CHAS. H. GIFFORD.

APPENDIX D.—HAVERHILL GAS LIGHT COMPANY.

CIRCUIT COURT OF THE UNITED STATES.

DISTRICT OF MASSACHUSETTS.

IN EQUITY.

No. 1294.

JUNE 14, 1901.

HAVERHILL GAS LIGHT COMPANY *v.* FORREST E. BARKER *et al.*

Opinion of the Court.

LOWELL, J. This is a bill in equity brought by a Massachusetts corporation against the Massachusetts Gas Commission and the Attorney-General of the Commonwealth. It sets out the statutes creating the commission and defining its functions, among which is that of fixing the price of gas under certain circumstances. It sets out, further, certain statutes requiring the Attorney-General to proceed in the courts to enforce the orders thus made by the commission. It then sets out an order of the commission, made in due form, fixing the price of gas to be furnished by the complainant, which price the bill alleges to be so low as not to cover the reasonable cost of manufacture, with proper allowance for depreciation and a reasonable profit. The order of the commission is, therefore, alleged to be in violation of the provision of the fourteenth amendment of the federal Constitution. The bill then alleges that the defendants are threatening, and are about to enforce, the order aforesaid, by instituting proceedings against the complainant in the courts of Massachusetts; that the order will prevent the complainant from collecting, without litigation, from its customers more than the price established by the order of the commission; that the order will lead to a multiplicity of suits, and will in other respects produce irreparable damage and injury. The bill prays that the order of the commission be declared null and void, that the defendants be restrained from taking steps to enforce it, and for general relief.

The defendants have demurred to the bill on two grounds: first, that this court is without jurisdiction, because the proceeding is in effect a suit against the State of Massachusetts, and so beyond the jurisdiction of this court, as limited by the eleventh amendment to

the federal Constitution; second, that the bill states no ground of relief in equity.

1. It seems to be well established by a multitude of cases, both in the supreme court and in other federal courts, that a bill in equity, brought against State officials to restrain the enforcement of a statute passed or of an order made in contravention of the fourteenth amendment of the federal Constitution, is not excluded from the jurisdiction of this court by the terms of the eleventh amendment. (Railroad Commission Cases, 116 U. S. 307; *Reagan v. Farmer's Loan and Trust Co.*, 154 U. S. 362; *Smyth v. Ames*, 169 U. S. 466, 171 U. S. 361; *Chicago, Milwaukee & St. Paul Railroad Co. v. Tompkins*, 176 U. S. 167.) It is doubtful if this proposition would have been contested by the defendants, were it not for the case of *Fitts v. McGhee*, 172 U. S. 516. This court need not here determine the precise line of distinction between *Fitts v. McGhee* and the other cases cited. The former does not purport to overrule any of the latter, and is, indeed, prior to *Chicago, Milwaukee & St. Paul R.R. Co. v. Tompkins*. It is distinguished from them in several conditions, none of which is found in the case at bar. These differences appear to be, first, that none of the defendants in *Fitts v. McGhee* were charged by law with any special duty in connection with the act alleged to be unconstitutional; in this case the defendants are charged with a special duty in connection with the order of the Railroad Commission. Again, in *Fitts v. McGhee* the decree sought enjoined State officers from prosecuting indictments and criminal proceedings; no such proceedings are sought to be enjoined in this case. I hold, therefore, that this court has jurisdiction, so far as the eleventh amendment is concerned.

2. The grounds of equity jurisdiction set out are multiplicity of suits and irremediable injury. The suits which the bill alleges will be multiplied are those between the company and its consumers. These may be either suits brought by the company to collect gas rates, or suits brought by the consumers against the company to compel the company to supply gas at the rates fixed by the order of the commission. These are not suits to be brought by parties to this bill, but that does not appear to be necessary in order that multiplicity of suits may furnish a basis for a bill in equity. (*Smyth v. Ames*, 169 U. S. 466, 517, 518.) The suits feared in this case, like many of those mentioned in *Smyth v. Ames*, would practically be disposed of by this bill in equity. Again, the supreme court has strongly intimated that a suit between a customer and a corporation is an undesirable method of determining the constitutionality of regulations imposed by the State. The

evidence upon which must be rested the judgment of constitutionality or unconstitutionality is not introduced conveniently at the trial of an action at law to collect a gas bill. *Chicago Railway Co. v. Wellman*, 143 U. S. 339, was a contest over the validity of an act of a State Legislature fixing the rate to be charged by railroads for passenger transportation. A passenger sought to buy a railroad ticket at the rate fixed. The company refused to sell at that rate, and the passenger immediately brought an action for damages. The trial court held the law constitutional. In delivering the opinion of the supreme court, Mr. Justice Brewer said, at page 343: "Can it be, under these circumstances, that the court erred in peremptorily refusing to instruct the jury that an act fixing a maximum rate of two cents per mile is unconstitutional? Is the validity of a law of this nature dependent upon the opinion of two witnesses, however well qualified to testify? Must court and jury accept their opinions as a finality? Must it be declared, as matter of law, that a reduction of rates necessarily diminishes income? May it not be possible — indeed, does not all experience suggest the probability — that a reduction of rates will increase the amount of business, and therefore the earnings?" And again, referring to the suggestion made that the State authorities should be represented in the trial of the case, Mr. Justice Brewer said, at page 344: "We think there is much in the suggestion. The theory upon which, apparently, this suit was brought is, that parties have an appeal from the Legislature to the courts; and that the latter are given an immediate and general supervision of the constitutionality of the acts of the former. Such is not true. Whenever, in pursuance of an honest and actual antagonistic assertion of rights by one individual against another, there is presented a question involving the validity of any act of any Legislature, State or federal, and the decision necessarily rests on the competency of the Legislature to so enact, the court must, in the exercise of its solemn duties, determine whether the act be constitutional or not; but such an exercise of power is the ultimate and supreme function of courts. It is legitimate only in the last resort, and as a necessity in the determination of real, earnest and vital controversy between individuals. It never was the thought that, by means of a friendly suit, a party beaten in the Legislature could transfer to the courts an inquiry as to the constitutionality of the legislative act."

In *Chicago Railway Co. v. Minnesota*, 134 U. S. 418, Mr. Justice Miller said, in a concurring opinion, at page 460: "That the proper, if not the only, mode of judicial relief against the tariff of rates established by the Legislature or by its commission

is by a bill in chancery asserting its unreasonable character and its conflict with the Constitution of the United States, and asking a decree of court forbidding the corporation from exacting such fare as excessive, or establishing its right to collect the rates as being within the limits of a just compensation for the service rendered." All the expressions just quoted were approved in *St. Louis & San Francisco Railway Co. v. Gill*, 156 U. S. 649; and in that case, at page 666, Mr. Justice Shiras observed: "Sometimes in acting on this subject the State Legislature have created commissions or boards of public works, with power to establish rates for the transportation of passengers and freight; and in such instances the course recommended by Mr. Justice Miller, already cited, may well be followed: that the remedy for a tariff alleged to be unreasonable should be sought in a bill in equity or some equivalent proceeding, wherein the rights of the public as well as those of the company complaining can be protected."

From these cases it appears that the supreme court considers a bill in equity the most appropriate method of determining a controversy like that presented in the case at bar. The method has been followed in many cases in the circuit court, which need not be cited here. The defendants urged in argument with considerable force that the statutes of Massachusetts provide for the institution by the Attorney-General of proceedings in equity to enforce the order of the Gas Commission. In such proceedings the complainant could set up the unconstitutionality of the order as fully as in this case, and the matter could be determined once for all. Were this statutory equitable proceeding the only one the complainant has reason to fear, the argument might perhaps prevail; but, considering the possible law suits with its customers, as well as the intimations of the supreme court, above quoted, that a bill in equity by the corporation against the State officers is the proper method of testing the validity of an order fixing rates, I think this bill can be maintained.

The bill further alleges, in an amendment, that the order will in other respects produce irreparable damage and injury. Doubtless the bill should have alleged in what this damage and injury would consist; but, taking all the allegations of the bill together, and assuming that knowledge of business affairs which judges are supposed to share with other ordinary men, I think it probable that a second ground of equitable jurisdiction is set up sufficiently, though somewhat meagrely.

Demurrer overruled.

APPENDIX E.—NEW LEGISLATION.

ACTS OF 1901.

[CHAPTER 88.]

AN ACT TO AUTHORIZE THE BEVERLY GAS AND ELECTRIC COMPANY
TO DO BUSINESS IN CERTAIN TOWNS.

Be it enacted, etc., as follows:

SECTION 1. The Beverly Gas and Electric Company, located in Beverly, is hereby authorized, upon the approval of the board of gas and electric light commissioners, to carry on the business of furnishing electricity for light, heat or power in the towns of Manchester, Hamilton and Wenham; with all the rights, powers and privileges and subject to all the duties and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 27, 1901.*]

[CHAPTER 97.]

AN ACT TO AUTHORIZE THE TOWN OF PEABODY TO FURNISH ELECTRICITY FOR LIGHT, HEAT AND POWER TO THE TOWN OF LYNNFIELD AND ITS INHABITANTS.

Be it enacted, etc., as follows:

SECTION 1. The town of Peabody may construct and maintain in the town of Lynnfield a plant for the distribution of electricity, to be manufactured at its central station in said Peabody, for the purpose of furnishing light, heat and power to the town of Lynnfield for municipal use, and for the use of such of the inhabitants of the town of Lynnfield as may require and pay for the same.

SECTION 2. The town of Peabody before constructing any part of its plant in the town of Lynnfield shall obtain from the board of selectmen of the town of Lynnfield a written location therefor, in accordance with existing laws governing a private person, firm or corporation engaged in the business of selling light, heat or power, and shall thereafter have and enjoy the same rights and franchises respecting such sale and distribution of light, heat and

power, and the extension of its plant therefor, as a private person, firm or corporation would have, and shall be subject to the same limitations and obligations in the exercise of such rights and franchises.

SECTION 3. The town of Peabody shall furnish to the town of Lynnfield for municipal use, and to the inhabitants thereof, light, heat and power, at such prices and upon such terms as may be agreed upon from time to time by the respective parties, subject however in case of disagreement as to such prices and terms to a right of appeal to the board of gas and electric light commissioners. [*Approved March 5, 1901.*]

[CHAPTER 139.]

AN ACT TO AUTHORIZE THE NEWBURYPORT GAS AND ELECTRIC COMPANY TO EXTEND ITS SERVICE TO THE TOWNS OF NEWBURY AND WEST NEWBURY.

Be it enacted, etc., as follows :

SECTION 1. The Newburyport Gas and Electric Company is authorized to extend its mains and pipes, erect poles and wires and furnish and sell illuminating gas and electricity in the towns of Newbury and West Newbury, for lighting, heating, cooking, power and other uses for which gas is manufactured and electricity generated, subject to the restrictions and limitations contained in sections seventy-five, seventy-six and seventy-seven of chapter one hundred and six of the Public Statutes, and of acts in amendment thereof, and to the general provisions of law regulating such corporations and their business.

SECTION 2. This act shall take effect upon its passage. [*Approved March 12, 1901.*]

[CHAPTER 181.]

AN ACT RELATIVE TO WIRES AND ELECTRICAL APPLIANCES IN THE CITY OF SPRINGFIELD.

Be it enacted, etc., as follows :

SECTION 1. Section one of chapter two hundred and seventy-six of the acts of the year nineteen hundred is hereby amended by striking out the word “or”, in the fifth line, and by inserting after the word “light”, in the sixth line, the following words:—electric motor and power, street railway power and feed, and all other,—so as to read as follows:—*Section 1.* The city council of the city of Springfield may by ordinance designate some officer or offi-

cers of the city, who shall have exclusive authority to cause to be removed from the streets of the city within the district hereinafter prescribed, all telegraph, telephone, electric light, electric motor and power, street railway power and feed, and all other wires, cables or conductors, in or above said streets, and all poles and structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted, and to cause all such wires, cables and conductors to be placed, maintained and operated in underground conduits.

SECTION 2. Section two of said chapter is hereby amended by striking out the words “ telegraph, telephone or electric light ”, in the twelfth line, and inserting in place thereof the word : — such, — and by striking out the words “ telegraph, telephone or electric light ”, in the twenty-fourth and twenty-fifth lines, — so as to read as follows : — *Section 2.* The provisions of this act shall apply to that district of the city of Springfield which is bounded by a circumference whose centre is Court square and whose radius is two miles in length from said centre. And said officer or officers, within thirty days after appointment, and in each January thereafter until the work in the said district is completed, shall prescribe, giving public notice thereof in at least two daily newspapers in said city, by advertising therein twice a week for two weeks in succession, a part of said district, consisting of not less than three nor more than five miles of streets, within which part all such wires, cables and conductors, except such as are hereinafter excepted, shall, during that calendar year, be removed or placed underground ; and said officer or officers shall cause the owners or users of such wires, cables and conductors, to remove or place them underground, and also to remove any poles or structures used in the streets to support such wires, cables or conductors, except when, in the judgment of said officer or officers, it is impracticable or inexpedient to remove such wires, cables, poles, conductors or structures ; it being the purpose and intent of this act ultimately to cause the removal from public streets, avenues and highways in said district of all wires, cables and conductors, except such as are hereinafter excepted.

SECTION 3. Section three of said chapter is hereby amended by striking out the words “ telegraph, telephone or electric light ”, in the third and fourth lines, and inserting in place thereof the word : — any, — so as to read as follows : — *Section 3.* After a part of said district has been prescribed as aforesaid no person, firm or corporation shall place any poles or other structures for the support of any wires, cables or conductors, except those herein

specially excepted, in any street thereof, except temporarily, with the consent of said officer or officers, in the case of an emergency ; and if after the expiration of that calendar year there shall remain in any such street any poles, structures, wires, cables or conductors which said officer or officers shall have ordered to be removed or placed underground, the said officers shall cause the same to be removed ; and the city may collect from the owners or users, by an action at law, any expense involved in such removal.

SECTION 4. Section four of said chapter is hereby amended by inserting after the word “conductors”, in the fourth line, the words : — or to street railway trolley, guard or span wires, to poles or structures used exclusively for the support thereof, — so as to read as follows : — *Section 4.* This act shall not apply to long distance telephone wires, or to posts for the support of lamps exclusively, or to poles used exclusively for local distribution from underground wires, cables or conductors, or to street railway trolley, guard or span wires, to poles or structures used exclusively for the support thereof, or to poles and wires used for lighting the public streets and public buildings of the city of Springfield under existing contracts with said city, during the continuance of said contracts ; nor shall it revoke any rights already granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground ; but any such conduits, pipes, wires, cables or conductors laid hereafter in pursuance of any such grant shall be laid subject to the provisions of this act, so far as they are not inconsistent with the terms of such grant. For the purposes of this act no wire shall be deemed a long distance telephone wire which is not connected with some central telephone office in the city, and which does not extend twenty-five miles at least in a direct line from the central office. [*Approved March 21, 1901.*]

[CHAPTER 222.]

AN ACT RELATIVE TO INTEREST TO BE PAID BY CORPORATIONS TO
THE COMMONWEALTH ON OVERDUE TAXES.

Be it enacted, etc., as follows :

SECTION 1. Section one of chapter three hundred and ninety-eight of the acts of the year nineteen hundred is hereby amended by adding at the end thereof the words : — provided payment of such taxes is made before the commencement of any proceedings for the recovery thereof, but otherwise the rate of interest to be paid on such taxes shall be twelve per cent per annum until the

taxes are paid, as provided by section fifty-four of chapter thirteen of the Public Statutes,—so as to read as follows:—*Section 1.* All corporations neglecting to pay taxes assessed and certified to the treasurer by the tax commissioner of the Commonwealth shall pay interest at the rate of six per cent per annum on the amount so certified, from the time when such taxes become due until they are paid, provided payment of such taxes is made before the commencement of any proceedings for the recovery thereof, but otherwise the rate of interest to be paid on such taxes shall be twelve per cent per annum until the taxes are paid, as provided by section fifty-four of chapter thirteen of the Public Statutes.

SECTION 2. This act shall take effect upon its passage, but shall not affect any proceedings now pending. [*Approved April 2, 1901.*]

[CHAPTER 228.]

AN ACT TO AUTHORIZE THE EAST BOSTON GAS COMPANY TO HOLD REAL ESTATE, LAY PIPES AND FURNISH GAS IN THE TOWN OF WINTHROP.

Be it enacted, etc., as follows:

SECTION 1. The East Boston Gas Company is hereby authorized to hold real estate, to extend its mains, to lay pipes and to maintain a gas holder, in the town of Winthrop, and to manufacture, furnish and sell gas, gas stoves and other gas appliances in said town for lighting, heating, cooking, power and other uses for which gas is manufactured; and is hereby granted the same rights, powers and privileges in said town of Winthrop which it now has in that part of the city of Boston called East Boston.

SECTION 2. Said corporation is hereby further authorized to lay and maintain its gas pipes and such siphons and other structures as are necessary to cover or carry the same from said East Boston to and across and over the tide waters of Chelsea Creek in the town of Winthrop, subject to the provisions of chapter nineteen of the Public Statutes.

SECTION 3. This act shall take effect upon its passage. [*Approved April 2, 1901.*]

[CHAPTER 316.]

AN ACT TO EXTEND THE CORPORATE POWERS OF THE HAVERHILL AND AMESBURY STREET RAILWAY COMPANY.

Be it enacted, etc., as follows:

SECTION 1. The Haverhill and Amesbury Street Railway Company, upon obtaining the right so to do from the board of alder-

men of a city or selectmen of a town, in the manner provided for the grant of locations for extensions of its railway, may use for attaching and maintaining its overhead wire system in such city or town any poles, with the assent of the owners thereof, located in a street or highway of such city or town, and shall, subject to the terms of any agreement with the owner of the poles, have and enjoy the same rights and be subject to the same liabilities in relation to such poles as pertain to poles erected and maintained by said company for its own use as a part of its railway; and said company may from time to time grant rights to other persons and companies to attach to and maintain upon its poles any wires of such other persons and companies as are lawfully entitled to erect and maintain poles for their own purposes in the streets and highways of such city or town; and all such persons and companies are hereby authorized to make agreements with said company for the use of their poles by said company or of said company's poles by them; and any attachments to poles of other persons heretofore made by said company and by such other persons to poles of said company with its consent are, subject to the terms of any agreements with the owners thereof, hereby ratified and confirmed.

SECTION 2. Said company may, for all purposes necessary or incident to the construction, maintenance and operation of an electric street railway, generate, manufacture, use and transmit electricity in any city or town wherein it is now or may hereafter be entitled to operate a street railway, and for that purpose may erect and maintain poles, trolley, feed and stay wires and other devices for conducting electricity in, over and under any streets, highways, bridges and town ways in any city or town wherein it has been or may be authorized by the board of aldermen or selectmen to operate its railway, and upon and over any private land with the consent of the owners thereof, and may sell to or purchase from any other street railway company incorporated under the laws of this Commonwealth or of the state of New Hampshire, electricity for all the purposes aforesaid; but said company shall not generate, manufacture, use, transmit, purchase or sell electricity for light, heat or power, except for street railway purposes. All locations and rights heretofore granted to said Haverhill and Amesbury Street Railway Company, or to any corporation the franchise and property of which it may have acquired under authority of law, are hereby ratified and confirmed, and shall be deemed and taken to have been duly granted under authority of law.

SECTION 3. This act shall take effect upon its passage. [*Approved April 24, 1901.*]

[CHAPTER 317.]

AN ACT TO EXTEND THE CORPORATE POWERS OF THE LAWRENCE
AND METHUEN STREET RAILWAY COMPANY.

Be it enacted, etc., as follows :

SECTION 1. The Lawrence and Methuen Street Railway Company, upon obtaining the right so to do from the board of aldermen of a city or the selectmen of a town, in the manner provided for the granting of locations for extensions of its railway, may use for attaching and maintaining its overhead wire system in such city or town any poles, with the assent of the owners thereof, located in a street or highway of such city or town, and shall, subject to the terms of any agreement with the owner of the poles, have and enjoy the same rights and be subject to the same liabilities in relation to such poles as pertain to poles erected and maintained by said company for its own use as a part of its railway ; and said company may from time to time grant rights to other persons and companies to attach to and maintain upon its poles any wires of such other persons and companies as are lawfully entitled to erect and maintain poles for their own purposes in the streets and highways of such city or town ; and all such persons and companies are hereby authorized to make agreements with said company for the use of their poles by said company or of said company's poles by them ; and any attachments to poles of other persons heretofore made by said company and by such other persons to poles of said company with its consent are, subject to the terms of any agreements with the owners thereof, hereby ratified and confirmed.

SECTION 2. Said company may, for all purposes necessary or incident to the construction, maintenance and operation of an electric street railway, generate, manufacture, use and transmit electricity in any city or town wherein it is now or may hereafter be entitled to operate a street railway, and for that purpose may erect and maintain poles, trolley, feed and stay wires and other devices for conducting electricity in, over and under any streets, highways, bridges and town ways in any city or town wherein it has been or may be authorized by the board of aldermen or selectmen to operate its railway, and upon and over any private land with the consent of the owners thereof, and may sell to or purchase from any other street railway company incorporated under the laws of this Commonwealth or of the state of New Hampshire, electricity for all purposes aforesaid ; but said company shall not generate, manufacture, use, transmit, purchase or sell electricity for light, heat or power, except for street railway purposes.

SECTION 3. Said company may act as a common carrier of baggage and small parcels of merchandise : *provided, however*, that it shall not so act in any city or town until authorized so to do by the board of aldermen of the city or the selectmen of the town ; and *provided, further*, that said company shall be subject to such by-laws and regulations as may from time to time be made by such city or town ; and shall also be subject to the provisions of chapter seventy-three of the Public Statutes and of all other laws relating to common carriers.

SECTION 4. This act shall take effect upon its passage. [*Approved April 24, 1901.*]

[CHAPTER 318.]

AN ACT TO EXTEND THE CORPORATE POWERS OF THE HAVERHILL AND SOUTHERN NEW HAMPSHIRE STREET RAILWAY COMPANY.

Be it enacted, etc., as follows :

SECTION 1. The Haverhill and Southern New Hampshire Street Railway Company, upon obtaining the right so to do from the board of aldermen of a city or the selectmen of a town, in the manner provided for the grant of locations for extensions of its railway, may use for attaching and maintaining its overhead wire system in such city or town any poles, with the assent of the owners thereof, located in a street or highway of such city or town, and shall, subject to the terms of any agreement with the owners of the poles, have and enjoy the same rights and be subject to the same liabilities in relation to such poles as pertain to poles erected and maintained by said company for its own use as a part of its railway ; and said company may from time to time grant rights to other persons and companies to attach to and maintain upon its poles any wires of such other persons and companies as are lawfully entitled to erect and maintain poles for their own purposes in the streets and highways of such city or town ; and all such persons and companies are hereby authorized to make agreements with said company for the use of their poles by said company or of said company's poles by them ; and any attachments to poles of other persons heretofore made by said company, and by such other persons to poles of said company with its consent are, subject to the terms of any agreements with the owners thereof, hereby ratified and confirmed.

SECTION 2. Said company may, for all purposes necessary or incident to the construction, maintenance and operation of an electric street railway, generate, manufacture, use and transmit electricity in any city or town wherein it is now or may hereafter be entitled to operate a street railway, and for that purpose may erect

and maintain poles, trolley, feed and stay wires and other devices for conducting electricity in, over and under any streets, highways, bridges and town ways in any city or town wherein it has been or may be authorized by the board of aldermen or selectmen to operate its railway, and upon and over any private land with the consent of the owners thereof, and may sell to or purchase from any other street railway company incorporated under the laws of this Commonwealth or of the state of New Hampshire, electricity for all purposes aforesaid; but said company shall not generate, manufacture, use, transmit, purchase or sell electricity for light, heat or power, except for street railway purposes.

SECTION 3. Said company may act as a common carrier of baggage and small parcels of merchandise: *provided, however*, that it shall not so act in any city or town until authorized so to do by the board of aldermen of the city or the selectmen of the town; and *provided, further*, that said company shall be subject to such by-laws and regulations as may from time to time be made by such city or town; and shall also be subject to the provisions of chapter seventy-three of the Public Statutes and of all other laws relating to common carriers.

SECTION 4. This act shall take effect upon its passage. [*Approved April 24, 1901.*]

[CHAPTER 389.]

AN ACT RELATIVE TO RESTRICTIONS UPON THE ERECTION OF ELECTRIC LIGHT WIRES.

Be it enacted, etc., as follows:

SECTION 1. Section three of chapter three hundred and eighty-two of the acts of the year eighteen hundred and eighty-seven, as amended by section one of chapter two hundred and seventy-four of the acts of the year eighteen hundred and ninety-two, is hereby further amended by striking out the word "and", after the word "manufacture", in the second line, and inserting in place thereof the word: — or, — so as to read as follows: — *Section 3.* In any city or town in which a company is engaged in the manufacture or sale of electric light, no other person, firm or corporation shall lay, erect, maintain or use, over or under the streets, lanes and highways of such city or town, any wires for use in conveying electricity for lighting, without the consent of the mayor and aldermen of such city, or selectmen of such town, after a public hearing and notice to all parties interested.

SECTION 2. This act shall take effect upon its passage. [*Approved May 16, 1901.*]

[CHAPTER 423.]

AN ACT RELATIVE TO THE SALE OF COKE, CHARCOAL AND COAL.

Be it enacted, etc., as follows :

SECTION 1. Coke in quantities of less than one hundred pounds, and charcoal in any quantities, shall be sold only by baskets or in bags, and when sold by baskets shall be kept until delivered in the same baskets in which the goods are measured. Coke sold in quantities of one hundred pounds or more shall be sold only by baskets or by weight. Coal sold in quantities of one hundred pounds or more shall be sold only by weight.

SECTION 2. Every basket used in selling coke or charcoal shall be of the capacity of two bushels, of one bushel, or of one half bushel, Massachusetts standard dry measure ; shall be sealed, and its capacity plainly marked thereon by a sealer of weights and measures of the city or town in which the person using the same resides or does business, and shall be filled level full. Every bag of coke or charcoal sold or offered for sale shall contain and shall be sold as containing one half bushel, dry measure, standard aforesaid, of said goods, and shall be plainly marked with the name of the person who puts up the same, and the words in capital letters, each at least one inch in height, — ONE HALF BUSHEL.

SECTION 3. Every person selling coke or coal by weight shall without cost to the purchaser cause the goods to be weighed by a sworn weigher of the city or town in which they are sold, and shall cause a certificate stating the name and place of business of the seller, the name of the person taking charge of the goods after the weighing, as given to the weigher on his request, and the quantity of the goods, to be signed by the weigher ; which certificate shall be given to the said person and shall by him be given only to the owner of the goods or his agent when he unloads the same ; and every such person, owner or agent shall, on request and without charge therefor, permit any sealer of weights and measures of any city or town to examine the certificate and to make a copy thereof.

SECTION 4. Any sealer of weights and measures of any city or town in which any quantity of coke, charcoal or coal for delivery is found may, in his discretion, direct the person in charge of the goods to convey the same without delay or charge to scales designated by such sealer, who shall there determine the quantity of the goods, and, if they are not in baskets or bags, shall determine their weight with the weight of the vehicle in which they are car-

ried, and shall direct said person to return to such scales forthwith after unloading the goods; and upon such return the sealer shall weigh the vehicle.

SECTION 5. Every sealer of weights and measures of a city or town and every sworn weigher shall keep in a book used by him solely for that purpose a record of all baskets sealed by him as aforesaid, and of all weighings and determinations of quantities of coke, charcoal or coal made by him as aforesaid, which record shall be made at the time of measuring or weighing, and shall state the day and hour of the measuring or weighing, the name and place of business of the seller of the goods, the name of the owner of the baskets or of the purchaser of the goods as given to him on his request by the person taking charge of the baskets or goods after weighing or measuring, the capacity of the baskets measured or quantity of goods determined, and the name of said person, and, in the case of a re-weighing as aforesaid, shall state the weight as given in the certificate and as determined by him. No charge shall be made by any such sealer for anything done under authority of this act.

SECTION 6. Whoever violates any provision of this act or fails to comply with any request for information or direction made under authority of this act, or gives a false answer to any such request, shall for each offence be punished by a fine not exceeding fifty dollars; and whoever shall be guilty of any fraud or deceit in relation to the weighing, selling or delivering of coke, charcoal or coal, shall for each offence be punished by a fine not exceeding one hundred dollars.

SECTION 7. All acts and parts of acts inconsistent herewith are hereby repealed. [*Approved May 23, 1901.*]

[CHAPTER 427.]

AN ACT TO PROVIDE FOR THE ABATEMENT OF THE SMOKE NUISANCE.

Be it enacted, etc., as follows:

SECTION 1. The emission into the open air of dark smoke or dense gray smoke for more than five minutes continuously, or the emission of such smoke during twelve per cent of any continuous period of twelve hours, within a quarter of a mile of any dwelling, except under a permit granted as herein provided, is hereby declared a nuisance.

SECTION 2. Whoever commits such nuisance or suffers the same to be committed on any premises owned or occupied by him, or in any way participates in committing the same, shall be punished by

a fine of not more than one hundred dollars for each week during any part of which such nuisance exists.

SECTION 3. The mayor of any city or the selectmen of any town may, in January of each year, designate some proper person or persons who shall be charged with the enforcement of this law during the year in which they are appointed; but such designation shall be subject to change at any time.

SECTION 4. Any officer so designated may apply to the supreme judicial court, or to the superior court, or to any justice thereof, for an injunction to restrain the further operation of any furnace, steam boiler or boilers which are being operated in such a manner as to create a nuisance as herein defined; and said court or justice may after hearing the parties enjoin the further operation of any such furnace, boiler or boilers.

SECTION 5. Permits for the production and emission of smoke in the manner described in section one may be granted annually by the mayor and aldermen of cities or the selectmen of towns to persons duly applying for the same. Every such permit shall be signed by the mayor or by a majority of the board of selectmen and by the city or town clerk, and shall be recorded in the office of said clerk. Such permit shall name the person, firm or corporation to whom it is granted, and shall definitely and clearly describe the location and limits of the premises to which it applies, and shall remain in force until the first day of May next ensuing, unless sooner forfeited or rendered void.

SECTION 6. Notice of all applications for such permits shall be published at the expense of the applicant in the manner prescribed by section six of chapter one hundred of the Public Statutes relative to applications for liquor licenses.

SECTION 7. If before the expiration of the ten days following the publication of the notice, as required by the preceding section, the owner of any dwelling within a quarter of a mile of the premises described therein gives written notice to the board having authority to grant the permit, that he objects to the granting of the permit, no permit shall be granted, unless said board, after a public hearing of the persons interested, shall decide that no just ground for objection exists, or that the public good requires the granting of such permit; but the granting of a permit shall not prejudice any right of damages which any person may have under the laws of the Commonwealth against the person or persons receiving the permit. In case a permit is granted after objection is filed, and without a hearing as aforesaid, or without proper advertisement as herein provided, the owner of any such dwelling may apply to the police, district or municipal court, or to any

trial justice within whose jurisdiction the premises are situated, for a hearing in the case; and said court or trial justice, if it appears that said permit was granted without compliance with the provisions of this act, shall revoke the permit, and notice of such revocation shall be sent to the board granting the permit and to the person receiving the permit.

SECTION 8. The board granting the permit may establish fees for the issue of permits under this act, not exceeding one dollar each, to be paid to the treasurer of the municipality.

SECTION 9. This act shall not apply to the emission of smoke by locomotive engines or by brick kilns.

SECTION 10. This act shall take effect in any city when accepted by a majority vote of the city council of the city, and in any town when accepted by a majority of the voters of the town voting thereon at an annual town meeting. [*Approved May 23, 1901.*]

[CHAPTER 462.]

AN ACT TO AUTHORIZE THE BOSTON ELECTRIC LIGHT COMPANY TO
DISPOSE OF ITS PROPERTY AND FRANCHISE TO THE EDISON
ELECTRIC ILLUMINATING COMPANY OF BOSTON.

Be it enacted, etc., as follows:

SECTION 1. The Boston Electric Light Company is hereby authorized upon a vote of its stockholders at a meeting legally called for that purpose, to sell, assign, transfer and convey its property, locations, contracts, rights, licenses, privileges and franchises to the Edison Electric Illuminating Company of Boston, which is hereby authorized, upon a vote of its stockholders at a meeting legally called for that purpose, to purchase the same; and upon such sale, assignment, transfer and conveyance, the said property, locations, contracts, rights, licenses, privileges and franchises shall be held and enjoyed by the said Edison Electric Illuminating Company of Boston, in as full and complete a manner as the same are now held and enjoyed by the said Boston Electric Light Company.

SECTION 2. If the Boston Electric Light Company shall vote to sell and the Edison Electric Illuminating Company of Boston shall vote to purchase the said property, locations, contracts, rights, licenses, privileges and franchises, the said Edison Electric Illuminating Company shall have authority, for the sole purpose of effecting such purchase and transfer, to increase its capital stock by such an amount as may be required therefor, not exceeding an

amount equal to the amount of the capital stock of the Boston Electric Light Company now outstanding, and to exchange the shares of such increase or any part thereof for shares of the capital stock of the Boston Electric Light Company, upon such terms and conditions as shall have been agreed to by the two corporations voting as aforesaid, and as may be approved by the board of gas and electric light commissioners: *provided, however*, that the said Edison Electric Illuminating Company shall, upon the transfer and conveyance to it as above named, assume and be responsible for all debts and liabilities of the Boston Electric Light Company. The number of new shares of the said Edison company issued at any time for the purposes of this act shall not exceed the number of shares of the said Boston company purchased, and any shares of stock so issued by the said Edison company which may prove not to be required in effecting said purchase shall be cancelled, under the supervision of the board of gas and electric light commissioners.

SECTION 3. Every stockholder of the selling corporation shall be deemed to assent to the purchase authorized by this act, unless within thirty days after the date of the meeting of the selling corporation hereby authorized, he shall file with the clerk of the seller a writing declaring his dissent therefrom and stating the number of shares held by him and the number or numbers of the certificate or certificates evidencing the same: *provided, however*, that, as against any stockholder legally incapacitated from acting for himself and having no legal guardian, said period of thirty days shall not begin to run until the removal of such incapacity by the appointment of a legal guardian or otherwise. The shares of any stockholder dissenting as above specified shall be acquired by and the certificate therefor delivered to the seller, and shall be valued, as hereinafter provided, and the value thereof shall be paid or tendered or deposited to or for account of such stockholder in the manner following: — Within thirty days after the filing of any stockholder's dissent, as above provided, the seller shall file its petition in the supreme judicial court sitting within and for the county of Suffolk, setting forth the material facts and praying that the value of such dissenting stockholder's shares may be determined. Thereupon, after such notice to all parties concerned as it may deem proper, said court shall pass an order requiring such dissenting stockholder's certificate or certificates of stock duly endorsed to be deposited with the clerk of said court, and shall appoint three commissioners to ascertain and report the value of such dissenting stockholder's shares. Such report shall be made to the court as soon as practicable, and, after due notice to the

parties in interest, shall be accepted by the court, unless before such acceptance either of the parties to said proceedings shall claim a trial by jury, in which case the court shall order the question of the value of the shares to be tried and determined by a jury in the same manner as other civil cases are tried in that court. The said commissioners' report or such verdict, when accepted by the court, shall be final and conclusive as to the value of such dissenting stockholder's shares, and the amount so ascertained as such value shall at once be paid or tendered to such stockholder; or, if such payment or tender is impracticable, the money shall be paid into court. Upon such payment or tender or deposit the shares of such dissenting stockholder and the certificate or certificates thereof shall be transferred to and become the property of the selling corporation, whose right and title thereto may be enforced by the court by any appropriate order or process. Exceptions may be taken to any ruling or order by said court, to be heard and determined by the full court as in other civil cases. The court may make all such orders for the enforcement of the rights of any party to the proceedings, for the consolidation of two or more petitions and their reference to the same commissioners, for the consolidation of claims for a trial by jury, for the deposit of money in court, and for the payment of interest upon the value of the stockholder's shares as determined, and the payment of costs by one party to the other, as justice and the speedy settlement of the matters in controversy may require.

SECTION 4. Any stock of the selling corporation received by the purchasing corporation as part of the transaction hereby authorized shall become the property of the purchasing corporation. Such stock shall not be sold, assigned, transferred or conveyed in whole or in part by the purchasing corporation, but shall be held by it to its use, and whenever all the property, locations, contracts, rights, licenses, privileges and franchises of the Boston Electric Light Company shall have been transferred to and vested in the Edison Electric Illuminating Company of Boston, as aforesaid, and the indebtedness of the Boston Electric Light Company paid, the Boston Electric Light Company shall be dissolved in the manner provided by law upon the petition of either the Boston Electric Light Company, the Edison Electric Illuminating Company of Boston, or the board of gas and electric light commissioners.

SECTION 5. This act shall take effect upon its passage. [*Approved June 5, 1901.*]

[CHAPTER 470.]

AN ACT TO AUTHORIZE CERTAIN CORPORATIONS TO RECEIVE DEPOSITS TO SECURE FUTURE OR CONTINGENT INDEBTEDNESS, AND TO REQUIRE THE PAYMENT OF INTEREST UPON SUCH DEPOSITS.

Be it enacted, etc., as follows :

SECTION 1. Whenever any corporation having a franchise in and the use of the public streets of any city or town for the supply and distribution of gas, water, electric light or power, or for the maintenance of communication by wire or otherwise, shall hold for a longer period than six months money collected in advance from its customers to guarantee such corporation against loss of charges or tolls, the corporation shall pay upon said guaranty fund interest at the rate of four per cent per annum to the depositors thereof, such interest to be payable annually, and the amount to be allowed toward the payment of charges and tolls by said depositors.

SECTION 2. The treasurers of such corporations when making the annual returns required by chapter one hundred and six of the Public Statutes, and acts in amendment thereof, shall include therein a true statement of all moneys and of the value of any collateral so held as guarantees for the payment of charges or tolls, specifying the amount so deposited by the inhabitants of every city or town from which deposits are obtained.

SECTION 3. In case of failure or neglect to make due and proper return as provided in section two hereof, or of failure, neglect or refusal to pay interest as provided in section one hereof, the offending corporation shall be fined not less than one hundred dollars nor more than five hundred dollars for each offence. [*Approved June 6, 1901.*]

[CHAPTER 497.]

AN ACT TO PROVIDE FOR THE INSPECTION OF ELECTRIC METERS.

Be it enacted, etc., as follows :

SECTION 1. Any customer of an electric lighting company or any such company may apply to the board of gas and electric light commissioners for an examination and test of any meter in use upon a customer's premises. Upon such application the board shall forthwith cause to be made by some competent and disinterested person such examination and test of said meter, if any, as in the judgment of the board is practicable and reasonable, and shall furnish to such company and to such customer a certificate of the result and expense thereof. If upon such examination it appears that the meter does not register correctly the board may order the

company to correct or remove such meter and to substitute a correct meter therefor. All fees for examinations and tests shall in the first instance be paid by the person or company making application therefor; but if the examination or test is made at the request of a customer and the meter is found to be incorrect because too fast the company shall pay such fees to the board, to be repaid by it to the petitioner. A meter shall be deemed correct for the purpose of this act if it appears from such examination or test that it does not vary more than five per cent from the standard approved by the board.

SECTION 2. The person designated to make such inspection may at any reasonable time enter upon any premises where the meter to be inspected is placed, for the purpose of making the inspection. He shall receive such compensation for his services as the board may determine, together with his necessary travelling and other expenses, to be audited by the board and paid from the treasury of the Commonwealth; but the total amount of compensation and expenses shall not exceed the sum of three thousand dollars in any year; and if the total amount of such compensation and expenses shall in any year be in excess of the fees received for the examinations and tests provided for by this act, such excess shall be assessed and recovered from the electric light companies in the manner now provided for the assessment and recovery of the other expenses of the board. All moneys received for fees for examinations and tests shall be paid into the treasury of the Commonwealth by the board quarterly on the first Mondays of January, April, July and October of each year.

SECTION 3. The board may establish such rules and regulations, fix such standards, prescribe such fees, and employ such means and methods in, and in connection with, the examination and testing of electric meters authorized by this act as in the judgment of the board shall be most practicable, expedient and economical. The board may purchase such materials, apparatus and standard measuring instruments for such examination and testing as it may deem necessary.

SECTION 4. In this act the word "company" shall include every person, partnership, association, corporation and municipality engaged in the sale of incandescent electric light or electricity for incandescent lighting, and the word "board" wherever used shall mean the board of gas and electric light commissioners.

SECTION 5. This act, excepting section two, shall take effect upon its passage. Section two shall take effect on the first day of July in the year nineteen hundred and one. [*Approved June 13, 1901.*]

[CHAPTER 499.]

AN ACT RELATIVE TO THE ANNUAL EXPENDITURES OF THE BOARD
OF GAS AND ELECTRIC LIGHT COMMISSIONERS.

Be it enacted, etc., as follows:

SECTION 1. The board of gas and electric light commissioners may expend a sum not exceeding three thousand dollars annually, in procuring statistics, books and stationery, and for other necessary incidental expenses. They may also expend a sum not exceeding forty-one hundred dollars annually for clerical assistance. The amounts expended under this section shall be assessed and collected in the manner provided by law for the assessment and collection of the other expenses of the board.

SECTION 2. Section one of chapter three hundred and sixty-five of the acts of the year eighteen hundred and ninety-nine is hereby repealed.

SECTION 3. This act shall take effect upon its passage. [*Approved June 13, 1901.*]

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